

AGENDA

Utah Counties Indemnity Pool Board of Directors Meeting

Thursday, October 24, 2019, 12:45 p.m.

Home2 Suites, 3051 W Club House Dr, Lehi

1:45	Open Meeting, Pledge of Allegiance	William Cox
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ITEM	ACTION	
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1.	Review/Excuse Board Members Absent	William Cox
2.	Board Appointment Litigation Management Committee Chair and Additional Members	William Cox
3.	Review/Approve August 15, 2019 Meeting Minutes	Karla Johnson
4.	Ratification/Approval of Payments and Credit Card Transactions	Karla Johnson
5.	Ratification/Approval of US Bank Card CEO Limit Increase	Sonya White
6.	Review/Approve Third Quarter Financial Statements	Sonya White
7.	Review/Approve 2020 Tentative Budget	Sonya White
8.	Review/Approve Equitable Liability Limits	Sonya White
9.	Review/Approve Coverage Addendum Amendments	Johnnie Miller
10.	Review/Approve Reimbursement Policy Amendments	Sonya White
11.	Review/Approve Appraisal Services RFP	Johnnie Miller
12.	Review/Approve County Related Entities Membership	Mike Wilkins
13.	Set Date and Time for Closed Meeting to Discuss Pending or Reasonably Imminent Litigation	William Cox
14.	Action on Litigation Matters	Johnnie Miller
15.	Set Date and Time for Closed Meeting to Discuss Character, Professional Competence, Physical/Mental Health of an Individual	William Cox
16.	Action on Personnel Matters	Deb Alexander

INFORMATION		
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17.	Breakdown of Public Official Liability Claims	Johnnie Miller
18.	AGRIP Educational Forum Report	Blaine Breshears, William Cox, Bob Stevenson, Mike Wilkins, Mark Whitney
19.	Nominating Committee Report	Bob Stevenson
20.	Annual Membership Meeting Planning	Sonya White
21.	Chief Executive Officer's Report	Johnnie Miller
22.	Other Business	William Cox

Electronic Meeting Notice: 515-604-9807, Participant Passcode: 675642 Anchor Location: 3051 W Club House Dr, Lehi



Entity: Utah Counties Indemnity Pool

Body: Board of Directors

Subject:	Administrative Services
Notice Title:	Board of Directors Meeting
Meeting Location:	3051 W Club House Dr Lehi 84043
Event Date & Time:	October 24, 2019 October 24, 2019 12:45 PM - October 24, 2019 03:45 PM
Description/Agenda:	<p>Open Meeting, Pledge of Allegiance</p> <p>Review/Excuse Board Members Absent</p> <p>Board Appointment Litigation Management Committee Chair and Additional Members</p> <p>Review/Approve August 15, 2019 Meeting Minutes</p> <p>Ratification/Approval of Payments and Credit Card Transactions</p> <p>Ratification/Approval of US Bank Card CEO Limit Increase</p> <p>Review/Approve Third Quarter Financial Statements</p> <p>Review/Approve 2020 Tentative Budget</p> <p>Review/Approve Equitable Liability Limits</p> <p>Review/Approve Coverage Addendum Amendments</p> <p>Review/Approve Reimbursement Policy Amendments</p> <p>Review/Approve Appraisal Services RFP</p> <p>Review/Approve County Related Entities Membership</p> <p>Set Date and Time for Closed Meeting to Discuss Pending or Reasonably Imminent Litigation</p> <p>Action on Litigation Matters</p> <p>Set Date and Time for Closed Meeting to Discuss Character, Professional Competence, Physical/Mental Health of an Individual</p> <p>Action on Personnel Matters</p> <p>Breakdown of Public Official Liability Claims</p> <p>AGRIP Educational Forum Report</p> <p>Nominating Committee Report</p> <p>Annual Membership Meeting Planning</p> <p>Chief Executive Officer's Report</p>

Other Business

Notice of Special Accommodations:

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify Sonya White at the Utah Counties Indemnity Pool, 5397 S Vine St, Murray, UT 84107-6757, or call 801-565-8500, at least three days prior to the meeting.

Notice of Electronic or telephone participation:

Any Member of the Utah Counties Indemnity Pool Board of Directors may participate telephonically.

Other information:**Contact Information:**

Sonya White
(801)307-2113
sonya@ucip.utah.gov

Posted on:

October 23, 2019 09:15 AM

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October 23, 2019 09:15 AM

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UTAH COUNTIES INDEMNITY POOL

BOARD OF DIRECTORS' MEETING MINUTES

October 24, 2019, 12:45 p.m.

Home2 Suites Thanksgiving Point, 3051 W Club House Dr, Lehi, Utah

BOARD MEMBERS PRESENT

William Cox, *Vice President*, Rich County Commissioner
Karla Johnson, *Secretary/Treasurer*, Kane County Clerk/Auditor
Alma Adams, Iron County Commissioner
Deb Alexander, Davis County Human Resources Director
Blaine Breshears, Morgan County Sheriff
Scott Jenkins, Weber County Commissioner
Bob Stevenson, Davis County Commissioner
Mike Wilkins, Uintah County Clerk/Auditor

BOARD MEMBERS ABSENT

Bruce Adams, *President*, San Juan County Commissioner
Dean Cox, Washington County Commissioner
Jim Kaiserman, Wasatch County Surveyor
Mark Whitney, Beaver County Commissioner
Dale Eyre, Sevier County Attorney

OTHERS PRESENT

Johnnie Miller, UCIP Chief Executive Officer
Sonya White, UCIP Chief Financial Officer
Alex Getts, UCIP Education & Training Specialist

Call to Order

William Cox called the meeting of the Utah Counties Indemnity Pool's Board of Directors to order at 12:45 p.m. on October 24, 2019 and welcomed those in attendance.

Review/Excuse Board Members Absent

Alma Adams made a motion to excuse Bruce Adams, Dean Cox, Dale Eyre, Jim Kaiserman and Mark Whitney from this meeting. Scott Jenkins seconded the motion, which passed unanimously.

Board Appointment Litigation Management Committee Chair and Additional Members

Johnnie Miller announced that Dale Eyre has resigned as the Sevier County Attorney to take a position with the Utah County Attorney's Office and is therefore no longer eligible to serve on the Board of Directors. Miller explained that the Litigation Management Committee recommended Stephen Hadfield of Box Elder County, Rob Van Dyke of Kane County and John Stearmer of Uintah County as additional members of the Committee, all of whom were willing to serve. Scott Jenkins made a motion to approve these appointments as presented. Mike Wilkins seconded the motion, which passed unanimously. Miller reported that Brock Belnap, Washington County Attorney is recommended by the Committee to Chair the Litigation Management Committee and take Eyre's place on the Board. Miller had not been able to confirm Belnap's willingness to serve prior to the meeting. Miller reported the Committee recommended Christopher Crockett, Deputy County Attorney, Weber County, if Belnap is unable to serve. Crockett is willing to serve. Alma Adams made a motion to appoint Brock Belnap as the Chair of the Litigation Management Committee, based on his willingness to serve. If Belnap is unable to serve, then the appointment will be made to Christopher Crockett. Scott Jenkins seconded the motion, which passed unanimously.

UTAH COUNTIES INDEMNITY POOL

5397 S Vine Street, Murray, UT 84107-6757
(801)565-8500  ucip.utah.gov

Review/Approve August 15, 2019 Meeting Minutes

The draft minutes of the Board of Directors meeting held August 15, 2019 were previously sent to the Board Members for review (see attachment number one). Karla Johnson asked for clarification regarding the Actuarial Rate Analysis (page two) and the mentioned confidence levels. Johnnie Miller explained that the Analysis was reviewed under item seven, *Review/Approve 2020 Actuarial Rate Analysis*, but the rates and estimated member contributions were approved under item 11 (page three), in which estimated contributions were approved at an approximate 60% confidence level as indicated by the actuaries. Scott Jenkins made a motion to approve the August 15, 2019 Board of Directors meeting minutes as written. Karla Johnson seconded the motion, which passed unanimously.

Ratification/Approval of Payments and Credit Card Transactions

Karla Johnson reported that she reviewed the payments made, the payments to be made and the credit card transactions of the Pool as of October 24, 2019 (see attachment number two). Karla Johnson made a motion to approve the payments made, the payments to be made and the credit card transactions as presented. Deb Alexander seconded the motion, which passed unanimously.

Ratification/Approval of US Bank Card CEO Limit Increase

Sonya White provided the Board with monthly totals for transactions made with the US Bank Card (see attachment number three). White reported that Johnnie Miller initially had a credit limit of \$10,000 but due to increased use in travel expenses and training for members, White was able to work with US Bank to increase Miller's credit limit to \$15,000 and requested that the Board ratify the increase. Scott Jenkins made a motion to ratify the increase of Miller's US Bank card limit to \$15,000. Alma Adams seconded the motion, which passed unanimously.

Review/ Approve Third Quarter Financial Statements

Sonya White presented the third quarter 2019 financial statements to the Board (see attachment number four). White reviewed the Statement of Net Position (balance Sheet) with the Board that provided the current quarter, year-end 2018 and prior year third quarter 2018 totals. Total assets decreased from the prior quarter \$1,488,870 due to change in cash to pay losses, administrative costs and the sale of short-term investments. White reviewed the Statements of Revenues, Expenses and Changes in Net Position (income statement) with the Board. Net position of the Pool, at the end of the third quarter, is \$7,479,316 a change in net position of \$202,500 from the prior quarter and a change of \$1,508,117 from year-end audited 2018. With the calendar year 75 percent complete, operating income of the Pool is trending at 78 percent of budget, underwriting expense at 58 percent of budget and administration expenses at 70 percent of budget. Lastly the third required statement, the Cash Flow Statement, shows the cash effects during the reporting period. Scott Jenkins made a motion to approve the third quarter financial statements as presented. Karla Johnson seconded the motion, which passed unanimously.

Review/Approve 2020 Tentative Budget

Sonya White reported the Board had previously approved a preliminary budget to provide to the actuary (see attachment number five). White reported that based on current financial information, it is proposed that income increase to \$7,415,000, and administration expense increase to \$1,138,000. Scott Jenkins made a motion to approve the 2020 Tentative Budget as presented. Deb Alexander seconded the motion, which passed unanimously.

Review/Approve Equitable Liability Limits

Sonya White explained that seven entities have opted for a \$3 million liability limit (see attachment number six). CRL reduced reinsurance minimums to \$100 per layer from \$250 per layer. When the Board reviewed rates and estimated contributions at their August meeting all entities were exhibited with a \$5 million liability limit. White recommended that due to the tort cap currently at \$3 million, and that the inflation factor will increase the cap in 2020, now may be a good time to have all entities covered with a \$5 million liability limit. Scott Jenkins made a motion to approve the equitable liability limits for all members at \$5 million. Deb Alexander seconded the motion, which passed unanimously.

Review/Approve Coverage Addendum Amendments

Johnnie Miller reported that he is working with the reinsurer but that mutually approved language for the coverage addendum hasn't been arrived upon yet. Miller requested the Board create an ad hoc committee to review proposed changes prior to the Board's December meeting. Sonya White explained that pursuant to the Committees of the Board Policy, the Governance Committee is charged with reviewing, researching and providing input to assist staff with development of recommended amendments to the governance documents of the Pool including, but not limited to, the Interlocal Agreement, Bylaws, Bylaws Coverage Addendum and Policies of the Board. Scott Jenkins made a motion directing members of the Governance Committee to meet and review proposed amendments to the coverage addendum and report back to the Board at their December meeting. Mike Wilkins seconded the motion, which passed unanimously.

Review/Approve Reimbursement Policy Amendments

Sonya White explained that the State has updated their reimbursement policy and, therefore, amendments to the Board's Reimbursement Policy is provided for review and approval (see attachment number seven). White noted that the primary change came with the federal mileage reimbursement rate for private vehicle use for employees who receive an automobile allowance. Alma Adams made a motion to approve the reimbursement policy amendments as presented. Mike Wilkins second the motion, which passed unanimously.

Review/Approve Appraisal Services RFP

Pursuant to the Appraisal Services Memorandum provided to the Board from Johnnie Miller (see attachment number eight), Miller requested that the Board consider appraisal services as a professional service and allow Miller, as UCIP's Purchasing Officer, to negotiate terms for an additional five-year appraisal project term with HCA Asset Management based on the information provided in the Memorandum. The Board's Procurement Policy allows for such services to be negotiated rather than bid through a proposal process. Deb Alexander made a motion to approve the Purchasing Officer of the Pool to negotiate a contract with HCA Asset Management for review by the Board at its next meeting. Karla Johnson second the motion, which passed unanimously.

Review/Approve County Related Entities Membership

Mike Wilkins presented a membership application summary report to the Board for the Delta-Sutherland-Oasis Cemetery Maintenance District (see attachment number nine). Upon the recommendation of the Membership Committee and UCIP staff, Wilkins recommended approval of membership for the Delta-Sutherland-Oasis Cemetery Maintenance District in the Utah Counties Indemnity Pool. Johnnie Miller presented a membership application summary report to the Board for the Uintah Animal Control & Shelter Special Service District (see attachment number ten). Miller will be meeting with the District to explain whether certain exposures are covered under the Pool's coverage addendum. Miller recommended approving membership for the Uintah Animal Control & Shelter Special Service District with the understanding that UCIP may require certain indemnifications prior to the District executing the interlocal agreement. Mike Wilkins made a motion to approve the membership of the Delta-Sutherland-Oasis Cemetery Maintenance District and Uintah Animal Control & Shelter Special Service District as presented. Deb Alexander seconded the motion, which passed unanimously.

Set Date and Time for Closed Meeting

Karla Johnson made a motion to strike agenda item: *Set Date and Time for a Closed Meeting to Discuss Pending or Reasonably Imminent Litigation*. Mike Wilkins seconded the motion, which passed unanimously.

Action on Litigation Matters

Karla Johnson made a motion to strike agenda item: *Action on Litigation Matters*. Mike Wilkins seconded the motion, which passed unanimously.

Set Date and Time for Closed Meeting

Deb Alexander made a motion to strike agenda item: *Set Date and Time for a Closed Meeting to Discuss Character, Professional Competence, Physical/Mental Health of an Individual*. Alma Adams seconded the motion, which passed unanimously.

Action on Personnel Matters

Deb Alexander made a motion to strike agenda item: *Action on Personnel Matters*. Alma Adams seconded the motion, which passed unanimously.

Breakdown of Public Officials Liability Claims

Johnnie Miller provided the Board with a breakdown of Public Officials liability claims in response to questions raised during the rate level discussion at the last meeting of the Board. Miller reported that the information he provided covered claims for a five-year period, and were broken down into land use, employment, and public officials liability claims. In the past, there has been some discussion about breaking employment liability down further. Miller spoke to UCIP's actuaries, who explained that employment liability is less than half a dozen claims per year, and not splitting claims up further gives the report more credibility. Miller further explained that claims are based on the total number of full-time employees. Miller noted that this breakdown makes sense for law enforcement and public officials claims, but not necessarily for land use due to exposure to land use based on the amount of unincorporated land per county, where some counties have limited land use exposure. Miller suggested gathering additional information on unincorporated land per county to apply credit and debits to the base rate or a new rate depending on the amount of unincorporated land in each county. Miller reported that he would further analyze the information and report to the Board next year. Miller noted that the goal is to provide equity for the membership and have everyone pay their fair share based on the risk they present to the Pool.

AGRIP Educational Forum Report

William Cox reported that he, Blaine Breshears, Jim Kaiserman, Bob Stevenson, Mike Wilkins, and Mark Whitney attended the AGRIP Fall Educational Forum in Cleveland, OH. Blaine Breshears reported on attending a breakout session on cyber liability and noted that it was needed in order to update policies. Johnnie Miller reported on a session that discussed the process to use artificial intelligence to set up and automate the claim handling process to allow claims managers to better utilize their time. Miller noted this was not a way to replace current staff but allows organizations like the Pool to process increased claims counts without adding additional staff. Cox reported on sessions devoted to HIPPA risks, cyber liability and PTSD.

Nominating Committee Report

Bob Stevenson reported that two Board positions are up for election at the Annual Membership Meeting (see attachment number 11). Positions for elections are one for the Fifth-Sixth Class representative and one for an At-Large representative. Nominations have been received, reviewed and nominees contacted to verify their willingness to serve on the Board. The Committee met and presents to the Board that William Cox will run unopposed on the ballot for the Fifth-Sixth Class representative due to no other nominations for this position being received. JoAnn Evans, Duchesne County; Jeff Scott, Box Elder County; and Mark Whitney, Beaver County will be placed on the ballot for the available At-Large representative position. Karla Johnson made a motion to approve the nominees, as presented by the Nomination Committee, to be placed on the ballot for the membership election to be held on December 5, 2019. Alma Adams seconded the motion, which passed unanimously.

Annual Membership Meeting Planning

Sonya White reviewed the schedule for the Annual Membership Meeting with the Board (see attachment number 12). White explained that UCIP's annual meeting will not be held in conjunction with the Utah Association of Counties (UAC) Annual Convention since the UAC Board has changed the schedule format of their Convention. Johnnie Miller explained that this meeting is devoted to a report on the annual activities of the Pool. Miller noted it would be good to have a brief retelling of the history of UCIP to help new elected officials better understand the purpose of the Pool.

Chief Executive Officer's Report

Johnnie Miller reported that the Risk Management Workshop went well, and that staff was glad to see some of the Commissioners attend. Miller reported that the workshops were being co-branded as UAC/UCIP trainings, and that he was working with UAC CEO Brandy Grace to help with training. Miller reported that he had a good meeting with the UAC Executive Committee, leading to a better understanding of UCIP and what the Pool does in support of UAC. Miller noted that he had left the meeting with an understanding that a new policy would be put together with UCIP as an exclusive partner

of UAC. Miller noted that it was too late to not have the Utah Local Governments Trust at the UAC Annual Conference, but that it could be in place by the Spring conference. Miller reported that he and UCIP Claims Manager Korby Siggard attended the county attorney conference representing the Pool. Miller updated the Board on the set-up of the Fraud Hotline. Miller reported that the hotline will be advantageous as it will be one hotline for all counties, as opposed to 29 individual county hotlines. Miller reported that Lighthouse Services LLC will put the hotline services together, with phone, web, fax, and email reporting options. The system has a basic charge of \$2,753 annually, which is what Salt Lake County pays for their similar system alone. Miller reported that the system will be co-branded with UAC, and all reports will come to UCIP; where reports go after that will need to be discussed and established through policy. Miller noted that if a report created too many conflicts with the county, the decision can be made to send it to the state, and ethics complaints could be sent to a statewide ethics committee should said complaints become an issue.

Other Business

The Governance Committee will meet at the UAC Annual Convention in November at the Dixie Convention Center, 1835 S Convention Center Dr, St. George.

The Utah Counties Indemnity Pool Annual Membership Meeting will be held Thursday, December 5, at the Loveland Living Planet Aquarium, 12033 Lone Peak Parkway, Draper.

The next meeting of the Board of Directors will be held Thursday, December 19, 2019 at 12:30 p.m. at Twigs Bistro, 6223 S State Street, Murray.

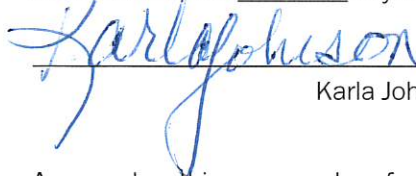
Mike Wilkins made a motion to adjourn the meeting of the Utah Counties Indemnity Pool Board of Directors at 2:50 p.m. on October 24, 2019. Blaine Breshears seconded the motion, which passed unanimously.

Prepared by:



Sonya White, UCIP Chief Financial Officer

Submitted on this _____ day of _____ 2019



Karla Johnson, Secretary/Treasurer

Approved on this _____ day of _____ 2019



Bruce Adams, President

UTAH COUNTIES INDEMNITY POOL
Payments and Credit Card Transactions
August 16 - October 24, 2019

Date	Transaction Type	Num	Name	Memo/Description	Amount
500-000000-10010100 ZionsMLC					
08/16/2019	Check	ACH	Sevier County	Claim: SEV0000262019	-682.00
08/19/2019	Check	ACH	Goebel Anderson PC	Invoice: 3975	-2,700.00
08/19/2019	Check	ACH	Goebel Anderson PC	Invoice: 3977	-3,762.00
08/19/2019	Check	ACH	Goebel Anderson PC	Invoice: 3974	-6,786.00
08/19/2019	Check	ACH	Goebel Anderson PC	Invoice: 3976	-6,485.83
08/19/2019	Check	ACH	Mylar Law, PC	Invoice: 00303	-3,037.00
08/19/2019	Check	ACH	Mylar Law, PC	Invoice: 00305	-17,659.00
08/19/2019	Check	ACH	Strong & Hanni	Invoice: 199966	-10,180.23
08/19/2019	Check	ACH	Strong & Hanni	Invoice: 199965	-1,200.00
08/19/2019	Check	ACH	Strong & Hanni	Invoice: 199970	-1,222.59
08/19/2019	Check	ACH	Strong & Hanni	Invoice: 199972	-536.38
08/19/2019	Check	ACH	Strong & Hanni	Invoice: 199962	-15.00
08/19/2019	Check	ACH	Strong & Hanni	Invoice: 199969	-9,055.00
08/19/2019	Check	ACH	Strong & Hanni	Invoice: 199971	-1,426.00
08/19/2019	Check	ACH	Strong & Hanni	Invoice: 199967	-13,594.30
08/19/2019	Check	ACH	Strong & Hanni	Invoice: 199963	-11,790.18
08/19/2019	Check	BILLPAY	State Farm	Invoice: 449332G67	-2,225.37
08/21/2019	Expense		Zions Bank		-18.00
08/27/2019	Check	ACH	Durham Jones & Pinegar	Invoice: 681227	-2,430.59
08/27/2019	Check	ACH	Durham Jones & Pinegar	Invoice: 681226	-3,554.50
08/27/2019	Check	ACH	Durham Jones & Pinegar	Invoice: 681225	-4,521.00
08/27/2019	Check	ACH	Durham Jones & Pinegar	Invoice: 681223	-14,755.40
08/27/2019	Check	ACH	Durham Jones & Pinegar	Invoice: 681221	-1,373.00
08/27/2019	Check	ACH	Mylar Law, PC	Invoice: 00314	-14,872.00
08/27/2019	Check	ACH	Sevier County	Claim: SEV0000262019	-3,979.21
08/27/2019	Check	ACH	Kane County	Claim: KAN0000222019	-42,488.60
08/27/2019	Check	ACH	Devlin & Shelly Eddy	Claim: WEB0000852019	-2,428.89
08/28/2019	Check	BILLPAY	Enterprise Rent-A-Car, Inc.	Invoice: 5R70Z8	-338.10
08/28/2019	Check	BILLPAY	Collision Forensics & Engineering, Inc.	Invoice: 14591	-4,375.00
08/28/2019	Check	BILLPAY	Ray's Body Shop	Invoice: 86569FB7	-217.41
08/30/2019	Check	ACH	Cassandra Palmisano	Claim: IRO0000262019	-1,317.42
08/30/2019	Check	ACH	Millard County	Claim: MIL0000252019	-24,871.26
09/03/2019	Check	ACH	Mylar Law, PC	Invoice: 00309	-1,852.00
09/03/2019	Check	ACH	Mylar Law, PC	Invoice: 00318	-6,714.00
09/03/2019	Check	ACH	Mylar Law, PC	Invoice: 00317	-3,848.00
09/04/2019	Check	BILLPAY	WCSW	Claim: WSW0000042019	-4,281.93
09/04/2019	Check	BILLPAY	Enterprise Rent-A-Car Company of UT, LLC	Invoice: IAG4709	-1,209.07
09/17/2019	Check	ACH	Goebel Anderson PC	Invoice: 4088	-7,660.00
09/17/2019	Check	ACH	Goebel Anderson PC	Invoice: 4087	-2,502.00
09/17/2019	Check	ACH	Goebel Anderson PC	Invoice: 4090	-3,960.00
09/17/2019	Check	ACH	Goebel Anderson PC	Invoice: 4085	-2,610.00
09/17/2019	Check	ACH	Goebel Anderson PC	Invoice: 4089	-3,762.00
09/17/2019	Check	ACH	Goebel Anderson PC	Invoice: 4086	-5,040.00
09/17/2019	Check	ACH	Hutton Law Associates, PC	Invoice: 00359	-9,300.00
09/17/2019	Check	ACH	Hutton Law Associates, PC	Invoice: 00321	-5,665.00
09/17/2019	Check	ACH	Mylar Law, PC	Invoice: 00320	-2,171.50
09/17/2019	Check	ACH	Mylar Law, PC	Invoice: 00323	-5,166.49
09/17/2019	Check	ACH	Suittler Axland	Invoice: 1291259	-2,129.97
09/17/2019	Check	ACH	Suittler Axland	Invoice: 1291257	-4,582.76
09/17/2019	Check	ACH	Suittler Axland	Invoice: 1291256	-2,523.15
09/17/2019	Check	ACH	Suittler Axland	Invoice: 1291255	-12,033.20
09/17/2019	Check	ACH	Suittler Axland	Invoice: 1291252	-8,336.14
09/17/2019	Check	ACH	Suittler Axland	Invoice: 1291251	-5,504.22
09/17/2019	Check	ACH	Suittler Axland	Invoice: 1291250	-30.00
09/17/2019	Check	ACH	Suittler Axland	Invoice: 1291249	-1,890.00
09/17/2019	Check	ACH	Suittler Axland	Invoice: 1291196	-43.00
09/17/2019	Check	ACH	Suittler Axland	Invoice: 1291247	-10,281.08
09/17/2019	Check	ACH	Suittler Axland	Invoice: 1291246	-2,970.00
09/17/2019	Check	ACH	Suittler Axland	Invoice: 1291245	-2,040.00
09/17/2019	Check	ACH	Sevier County	Claim: SEV0000232019	-240.00

09/17/2019	Check	ACH	Sevier County	Claim: SEV0000272019	-8,254.89
09/18/2019	Check	BILLPAY	San Juan County	Claim: SAJ0000262019	-475.80
09/18/2019	Check	BILLPAY	Enterprise Rent-A-Car Company of UT, LLC	Invoice: IAG4709	-391.40
09/18/2019	Check	BILLPAY	Enterprise Rent-A-Car Company of UT, LLC	Invoice: IAG4709	-547.96
09/18/2019	Check	BILLPAY	OEC Forensics	Invoice: 182388REP	-7,350.00
09/18/2019	Check	BILLPAY	Acuity Insurance	Invoice: QK3605	-8,331.46
09/18/2019	Check	BILLPAY	Acuity Insurance	Invoice: QK3594	-3,642.27
09/19/2019	Check		Mylar Law, PC	Invoice: 00321	-5,665.00
09/23/2019	Expense		Zions Bank		-54.00
09/25/2019	Check	ACH	Durham Jones & Pinegar	Invoice: 684745	-3,121.60
09/25/2019	Check	ACH	Durham Jones & Pinegar	Invoice: 684742	-5,597.04
09/25/2019	Check	ACH	Durham Jones & Pinegar	Invoice: 684741	-4,097.80
09/25/2019	Check	ACH	Durham Jones & Pinegar	Invoice: 684739	-1,881.43
09/25/2019	Check	ACH	Mylar Law, PC	Invoice: 00336	-5,679.45
09/25/2019	Check	ACH	Mylar Law, PC	Invoice: 00324	-4,102.17
09/25/2019	Check	ACH	Lone Peak Valuation Group	Invoice: 19165	-2,226.50
09/25/2019	Check	ACH	Frontier Adjusters, Inc.	Invoice: T831420	-135.00
09/25/2019	Check	ACH	WHS	Claim: WHS0000452019	-5,218.62
09/25/2019	Check	ACH	Durham Jones & Pinegar	Invoice: 684737	-10,057.44
09/26/2019	Check	BILLPAY	WCSW	Claim: WSW0000042019	-274.95
09/26/2019	Check	BILLPAY	Washington County	Claim: WAS0000352019	-798.89
09/26/2019	Check	BILLPAY	Red Rock Collision Repair	Claim: WAS0000342019	-4,809.38
10/04/2019	Check	ACH	Kane County	Claim: KAN0000232019	-2,128.85
10/04/2019	Check	ACH	WHS	Claim: WHS0000422019	-661.86
10/08/2019	Check	ACH	Hutton Law Associates, PC	Invoice: 00361	-7,305.00
10/08/2019	Check	ACH	Mylar Law, PC	Invoice: 00339	-3,877.50
10/08/2019	Check	ACH	Mylar Law, PC	Invoice: 00333	-2,640.90
10/08/2019	Check	ACH	Mylar Law, PC	Invoice: 00337	-4,249.21
10/08/2019	Check	ACH	Mylar Law, PC	Invoice: 00334	-5,435.00
10/08/2019	Check	ACH	Strong & Hanni	Invoice: 202657	-6,577.50
10/08/2019	Check	ACH	Suitter Axland	Invoice: 1291258	-317.50
10/08/2019	Check	ACH	Suitter Axland	Invoice: 1291350	-3,145.15
10/08/2019	Check	ACH	Suitter Axland	Invoice: 1291349	-705.50
10/08/2019	Check	ACH	Suitter Axland	Invoice: 1291348	-11,797.51
10/08/2019	Check	ACH	Suitter Axland	Invoice: 1291347	-12,442.50
10/08/2019	Check	ACH	Suitter Axland	Invoice: 1291346	-2,463.94
10/08/2019	Check	ACH	Suitter Axland	Invoice: 1291340	-4,691.99
10/08/2019	Check	ACH	Frontier Adjusters, Inc.	Invoice: T834063	-980.10
10/09/2019	Check	BILLPAY	JSSFD	Claim: JFD0000022019	-11,897.90
10/09/2019	Check	BILLPAY	San Juan County	Claim: SAJ0000272019	-5,904.59
10/09/2019	Check	BILLPAY	Noel Armenta	Claim: WAS0000342019	-646.27
10/09/2019	Check	BILLPAY	CSAA Insurance Exchange	Invoice: 1003-36-8743	-3,169.63
10/15/2019	Check	ACH	Sevier County	Claim: SEV0000262019	-1,120.35
10/15/2019	Check	ACH	Mylar Law, PC	Invoice: 00341	-8,170.00
10/15/2019	Check	ACH	Mylar Law, PC	Invoice: 00338	-12,920.98
10/17/2019	Check	BILLPAY	Wasatch Commons	Claim: WSW0000052019	-2,900.00
10/18/2019	Check	ACH	Millard County	Claim: MIL0000042019	-808.11
10/18/2019	Check	ACH	Sevier County	Claim: SEV0000282019	-2,083.60
10/18/2019	Check	ACH	Sevier County	Claim: SEV0000272019	-5,293.30
10/21/2019	Check	ACH	Goebel Anderson PC	Invoice: 4241	-4,590.00
10/21/2019	Check	ACH	Goebel Anderson PC	Invoice: 4244	-2,376.00
10/21/2019	Check	ACH	Goebel Anderson PC	Invoice: 4242	-2,052.00
10/21/2019	Check	ACH	Goebel Anderson PC	Invoice: 4246	-6,319.00
10/21/2019	Check	ACH	Goebel Anderson PC	Invoice: 4243	-3,294.00
10/21/2019	Check	ACH	Goebel Anderson PC	Invoice: 4245	-5,744.00
10/21/2019	Check	ACH	Mylar Law, PC	Invoice: 00345	-15,711.00
10/21/2019	Check	ACH	Mylar Law, PC	Invoice: 00344	-1,971.82
10/21/2019	Check	ACH	Strong & Hanni	Invoice: 202854	-8,504.49
10/21/2019	Check	ACH	Strong & Hanni	Invoice: 202858	-4,329.50
10/21/2019	Check	ACH	Strong & Hanni	Invoice: 202856	-3,705.21
10/21/2019	Check	ACH	Strong & Hanni	Invoice: 202855	-7,754.34
10/21/2019	Check	ACH	Strong & Hanni	Invoice: 202851	-1,160.50
10/21/2019	Check	ACH	Strong & Hanni	Invoice: 202857	-3,349.50
10/21/2019	Check	ACH	Lone Peak Valuation Group	Invoice: 19390	-1,096.25

Total for 500-000000-10010100 ZionsMLC
500-000000-10010100 ZionsMLE

- \$ 611,248.17

08/16/2019	Deposit		Ellis's Country Auto Salvage		291.00
08/21/2019	Expense		Zions Bank		-124.30
08/26/2019	Check	ACH	Public Employees Health Program	Invoice: 0122825995	-7,815.17
08/26/2019	Check	ACH	Alma Adams	Board Meeting Reimbursement	-260.28
08/26/2019	Check	ACH	Karla Johnson	Board Meeting Reimbursement	-324.00
08/26/2019	Check	ACH	James Kaiserman-	Board Meeting Reimbursement	-49.68
08/26/2019	Bill Payment (Check)	ACH	By The Numbers Actuarial Consulting, Inc.	Invoice: 2019-188	-7,000.00
08/26/2019	Bill Payment (Check)	ACH	Gallagher Bassett Services, Inc.	Invoice: 15369	-210.00
08/26/2019	Bill Payment (Check)	ACH	Object Systems International, LLC	Invoice: 10606	-2,025.00
08/26/2019	Bill Payment (Check)	ACH	Strong & Hanni	Invoice: 199964	-420.00
08/27/2019	Check	ACH	Johnnie R. Miller	Expense Reimbursement	-772.40
08/28/2019	Check	BILLPAY	Bruce Adams	Board Meeting Reimbursement	-324.00
08/28/2019	Check	BILLPAY	Deb Alexander	Board Meeting Reimbursement	-12.50
08/28/2019	Check	BILLPAY	Scott Jenkins	Board Meeting Reimbursement	-58.32
08/28/2019	Check	BILLPAY	Mike Wilkins	Board Meeting Reimbursement	-187.92
08/28/2019	Check	ONLINE	Utah Retirement Systems	Confirmation: 082639374894	-10,010.59
08/29/2019	Tax Payment		IRS	08/30/2019 EFT ACKNOWLEDGEMENT	-4,593.86
08/29/2019	Tax Payment		UT State Tax Commission	08/31/2019 Confirmation: 2-091-347-072	-1,898.08
08/29/2019	Check	ONLINE	Nationwide Retirement Solutions	Entity: 0036786001	-2,598.00
08/29/2019	Deposit		US Bank	Contract Payment: 1230651	308.25
08/30/2019	Payroll Check	DD	Korby M. Siggard	to 08/31/2019	-2,437.80
08/30/2019	Payroll Check	DD	Sonya J. White	to 08/31/2019	-2,365.82
08/30/2019	Payroll Check	DD	Marty L. Stevens	to 08/31/2019	-1,695.81
08/30/2019	Payroll Check	DD	Johnnie R. Miller	to 08/31/2019	-5,038.62
08/30/2019	Payroll Check	DD	Johnnie R. Miller	to 08/31/2019	-1,250.00
08/30/2019	Payroll Check	DD	Alexander F. Getts	to 08/31/2019	-1,400.42
08/30/2019	Check	ACH	PEHP-LTD	Agency: 1076	-202.33
08/30/2019	Check	ACH	Marty L. Stevens	Expense Reimbursement	-45.36
08/30/2019	Bill Payment (Check)	ACH	County Reinsurance, Limited	Cyber Limit Increase	-1,852.00
08/30/2019	Check	ACH	Korby M. Siggard	Expense Reimbursement	-142.02
09/04/2019	Bill Payment (Check)	BILLPAY	US Bank	4485594555657814	-4,588.71
09/04/2019	Check	BILLPAY	Mike Wilkins	AGRIP Flight/Hotel Reimbursement	-484.39
09/04/2019	Check	BILLPAY	Bob Stevenson	AGRIP Flight Reimbursement	-440.00
09/04/2019	Check	BILLPAY	Bruce Adams	AGRIP Flight Reimbursement	-364.80
09/11/2019	Tax Payment		IRS	09/13/2019 EFT ACKNOWLEDGEMENT	-4,048.30
09/13/2019	Payroll Check	DD	Marty L. Stevens	to 09/15/2019	-1,529.04
09/13/2019	Payroll Check	DD	Sonya J. White	to 09/15/2019	-2,365.81
09/13/2019	Payroll Check	DD	Alexander F. Getts	to 09/15/2019	-1,275.00
09/13/2019	Payroll Check	DD	Korby M. Siggard	to 09/15/2019	-2,437.79
09/13/2019	Payroll Check	DD	Johnnie R. Miller	to 09/15/2019	-5,275.77
09/13/2019	Payroll Check	DD	Johnnie R. Miller	to 09/15/2019	-1,250.00
09/13/2019	Bill Payment (Check)	ACH	Gallagher Bassett Services, Inc.	Invoice: 15375	-198.00
09/19/2019	Check	BILLPAY	Bruce Adams	AGRIP Flight Reimbursement	-364.80
09/23/2019	Deposit		Hutton Law Associates, PC	Hutton reimbursed.	5,665.00
09/23/2019	Expense		Zions Bank		-160.99
09/24/2019	Check	ACH	Public Employees Health Program	Invoice: 0122852809	-7,815.17
09/24/2019	Deposit		Eventbrite		237.50
09/26/2019	Bill Payment (Check)	BILLPAY	Professional Yard Services	Invoice: 146586	-516.25
09/27/2019	Tax Payment		IRS	09/30/2019 EFT ACKNOWLEDGEMENT	-4,119.58
09/27/2019	Tax Payment		UT State Tax Commission	09/30/2019 Confirmation: 0-402-087-040	-1,875.68
09/27/2019	Check	ONLINE	Utah Retirement Systems	Confirmation: 09263590909	-9,890.93
09/30/2019	Payroll Check	DD	Sonya J. White	to 09/30/2019	-2,365.82
09/30/2019	Payroll Check	DD	Marty L. Stevens	to 09/30/2019	-1,695.81
09/30/2019	Payroll Check	DD	Alexander F. Getts	to 09/30/2019	-1,400.43
09/30/2019	Payroll Check	DD	Korby M. Siggard	to 09/30/2019	-2,437.79
09/30/2019	Payroll Check	DD	Johnnie R. Miller	to 09/30/2019	-5,275.76
09/30/2019	Payroll Check	DD	Johnnie R. Miller	to 09/30/2019	-1,250.00
09/30/2019	Check	ACH	PEHP-LTD	Agency: 1076	-200.54
09/30/2019	Check	ONLINE	Nationwide Retirement Solutions	Entity: 0036786001	-2,598.00
09/30/2019	Bill Payment (Check)	ACH	Object Systems International, LLC	Invoice: 10640	-2,092.50
09/30/2019	Bill Payment (Check)	BILLPAY	US Bank	4485594555657814	-17,436.91
10/03/2019	Deposit				4,750.00
10/04/2019	Bill Payment (Check)	ACH	Gallagher Bassett Services, Inc.	Invoice: 15383	-186.00
10/04/2019	Check	ACH	Johnnie R. Miller	Expense Reimbursement	-597.44
10/04/2019	Check	ACH	Korby M. Siggard	Expense Reimbursement	-96.88
10/04/2019	Deposit				32,850.00

10/07/2019	Check	ACH	Mark Whitney	AGRIP Flight Reimbursement	-764.80
10/10/2019	Check	BILLPAY	Morgan County	Overpayment Airport Liability	-29,541.00
10/11/2019	Bill Payment (Check)	ONLINE	American Express	3-41009	-447.77
10/11/2019	Deposit		By The Numbers Actuarial Consulting, Inc.		750.00
10/15/2019	Check	ACH	James Kaiserman-	AGRIP Expense Reimbursement	-245.00
10/15/2019	Payroll Check	DD	Sonya J. White	to 10/15/2019	-2,365.81
10/15/2019	Payroll Check	DD	Johnnie R. Miller	to 10/15/2019	-5,275.77
10/15/2019	Payroll Check	DD	Johnnie R. Miller	to 10/15/2019	-1,250.00
10/15/2019	Payroll Check	DD	Korby M. Siggard	to 10/15/2019	-2,437.80
10/15/2019	Payroll Check	DD	Alexander F. Getts	to 10/15/2019	-1,400.41
10/15/2019	Payroll Check	DD	Marty L. Stevens	to 10/15/2019	-1,695.81
10/15/2019	Tax Payment		IRS	10/15/2019 EFT ACKNOWLEDGEMENT	-4,119.60
10/15/2019	Check	ACH	Mark Whitney	AGRIP Expense Reimbursement	-448.92
10/17/2019	Check	BILLPAY	Mike Wilkins	AGRIP Expense Reimbursement	-295.00
10/17/2019	Check	BILLPAY	Bruce Adams	AGRIP Expense Reimbursement	-616.05
10/17/2019	Check	BILLPAY	Blaine Breshears	AGRIP Expense Reimbursement AGRIP	-140.84
10/21/2019	Deposit		Durham Jones & Pinegar		2,000.00
10/22/2019	Check	ACH	William E Cox	AGRIP Expense Reimbursement	-970.07
10/22/2019	Bill Payment (Check)	ACH	Object Systems International, LLC	Invoice: 10682	-297.00
10/22/2019	Bill Payment (Check)	ACH	Strong & Hanni	Invoice: 202853	-1,072.50
Total for 500-000000-10010100 ZionsMLE					- \$ 148,281.57

US BANK

Transaction List

Date	Type	Number	Payee	Total
9/30/2019	Check	BILLPAY	US Bank	-17,436.91
8/30/2019	Check	BILLPAY	US Bank	-4,588.71
7/31/2019	Check	BILLPAY	US Bank	-7,364.14
6/30/2019	Check	BILLPAY	US Bank	-5,952.21
5/29/2019	Check	BILLPAY	US Bank	-10,427.13

Miller Limit - \$10,000 to \$15,000

White Limit - \$5,000

UTAH COUNTIES INDEMNITY POOL
Transaction Detail by Account
January - August 2019

	Name	Memo/Description	Amount
500-100101-40020000 Directors	US Bank	Whitney Advertising Name Plate	20.00
40020900 Travel Training	US Bank	Capitol Reef Special Use Permit	50.00
	US Bank	Capitol Reef Resort BSP	1,893.75
	US Bank	Catering By Bryce Board Luncheon Meeting	330.12
	US Bank	Ridge Trail, Pioneer Kitchen, Cafe Diablo, Wild Rabbit BSP	4,033.26
	US Bank	Red Desert BSP	960.00
	US Bank	Ridge Trail BSP	-174.83
	US Bank	Catering By Bryce Board Meeting Lunch	251.10
	US Bank	AGRIP Registration (Adams, Breshears, Cox, Kaiserman, Stevenson, Wilkins, Whitney)	5,285.00
	US Bank	American Airlines AGRIP (Breshears, Kaiserman)	988.02
	US Bank	Capitol Reef Resort Board Strategic Planning	4,832.25
40020104 Information Technology	US Bank	Team Viewer Annual Subscription	499.80
	US Bank	Adobe Monthly Subscription	10.73
	US Bank	Jetpack Website Registration	39.00
	US Bank	Metro Fax Monthly Subscription	7.95
	US Bank	Intuit Monthly Accounting Subscription	119.26
	US Bank	Intuit, Adobe, Metrofax	137.94
	US Bank	Intuit	119.26
	US Bank	Adobe	10.73
	US Bank	Metrofax	7.95
	US Bank	Microsoft Office	107.44
	US Bank	Metrofax	7.95
	US Bank	Adobe	10.73
	US Bank	Intuit QBO Accounting/Payroll Subscription	139.14
	US Bank	Metrofax	7.95
	US Bank	Adobe Subscription	10.73
	US Bank	Intuit Accounting/Payroll Subscription	94.10
40020500 Printing	US Bank	LOC Color/B&W Copies	236.05
	US Bank	Revco Monthly Copier Lease	235.47
	US Bank	LOC Color/B&W Copies	31.05
	US Bank	Revco	470.94
	US Bank	Les Olson	447.94
	US Bank	Revco Copier Lease	470.94
	US Bank	Les Olsen Copies	171.10
40020600 Postage	US Bank	USPS GEMS WC Dividends	19.19
	US Bank	USPS Member Appraisals	44.89
40020900 Travel Education	US Bank	Delta CRL MO JM	60.00
	US Bank	Local Government HR Conference AG JM	119.96
	US Bank	American Airlines CRL GA JM	374.00
	US Bank	Best Transportation CRL MO JM	45.00
	US Bank	Marriott UAC JM	228.90
	US Bank	Hilton CRL MO JM	710.01
	US Bank	Delta/Expedia JM CRL	209.74
	US Bank	Hilton JM CRL	447.20

	US Bank	Stowe Lodge JM CRL	394.05
	US Bank	UBER JM CRL	30.29
	US Bank	JetBlue JM CRL	134.02
	US Bank	Disaster Reduction Conference (Stevens)	50.00
	US Bank	American Airlines AGRIP (Miller)	494.01
	US Bank	AGRIP Registration (Miller, White)	1,510.00
40021000 Bank Charges			
	US Bank	Late Fee (will be reversed)	50.28
	US Bank	Late Fee Credit	-50.00
40040400 Fees			
	US Bank	Lt Governor UCIP Annual Entity Registration	50.00
40050100 Office Supplies			
	US Bank	Best Buy, Amazon, Costco, Office Depot	346.21
	US Bank	Office Depot	74.18
40050600 Repairs & Maintenance			
	US Bank	The Other Side Movers UAC Move Board Table Downstairs	355.00
40080504 Computers & Equipment			
	US Bank	Amazon Webcam	51.48
500-101600-40020000 Public Relations			
40020400 Advertising			
	US Bank	Coldstone UAC	1,086.00
	US Bank	Harmons UAC	139.92
	US Bank	Whitney Advertising Board/Staff Polos	388.00
	US Bank	Whitney Advertising Pens (500)	428.95
	US Bank	Costco Weber Event Snacks	75.95
	US Bank	Whitney Advertising UAC Convention (Lip Balm/Mints 350)	965.29
	US Bank	Carr Printing UAC Directory	835.00
500-101800-40020000 Risk Management			
40020900 Training			
	US Bank	Springhill Suites UIN	106.51
	US Bank	Springhill Suites UIN	111.46
	US Bank	Brio SAJ Commission	168.98
	US Bank	FedEx RCW	273.49
	US Bank	Marriott RCW	2,570.09
	US Bank	Catering by Bryce P&Z	1,096.80
	US Bank	Hyatt JM PW	156.47
	US Bank	Macey's Clerk's Sponsorship	63.96
	US Bank	Springhill Suites UIN	106.66
	US Bank	USA Dixie Center UCIP Training Block/Exhibit Space	3,275.00
	US Bank	The Aquarium AMM Meeting Space	725.00
40020900 Travel			
	US Bank	Hilton USA Conference (Miller, Siggard)	511.04
	US Bank	Springhill Suites UIN	106.66
40050300 Food & Entertainment			
	US Bank	Costco FMW	142.42
	US Bank	Catering By Bryce FMW	646.26
	US Bank	Harmons PW	70.32
	US Bank	Hyatt PW	3,802.00
	US Bank	Apple Spice Junction F&E Workshop	242.25
	US Bank	WalMart F&E Workshop	63.39



Utah Counties Indemnity Pool

FINANCIAL STATEMENTS

Quarter Ending September 30, 2019

Utah Counties Indemnity Pool

Third Quarter 2019 Financial Statements

To the Board of Trustees:

I have compiled the accompanying, in-house prepared, unaudited account balances arising from cash transactions and from accrual transactions of the Utah Counties Indemnity Pool as of September 30, 2019 to the basic financial statements.

Sonya White
Chief Financial Officer
801-307-2113
sonya@ucip.utah.gov

Reviewed this _____ day of _____, 2019

By: _____

UTAH COUNTIES INDEMNITY POOL
STATEMENT of NET POSITION
Quarter Ended September 30, 2019

	<u>Sep 30, 2019</u>	<u>Dec 31, 2018</u>	<u>Sep 30, 2018</u>
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 13,344,684	\$ 11,913,616	\$ 11,110,720
Short-term investments	451,349	1,600,259	1,449,986
Accounts receivable	2,559	1,987	2,560
Prepaid expenses	820,297	295,182	944,373
TOTAL CURRENT ASSETS	<u>14,618,888</u>	<u>13,811,044</u>	<u>13,507,639</u>
INVESTMENTS	3,105,360	2,686,091	2,792,831
CAPITAL CONTRIBUTIONS	500,000	-	-
PROPERTY AND EQUIPMENT	540,554	542,719	554,500
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	<u>142,815</u>	<u>142,815</u>	<u>\$ 168,435</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 18,907,618</u></u>	<u><u>\$ 17,182,669</u></u>	<u><u>\$ 17,023,404</u></u>
LIABILITIES AND NET POSITION			
CURRENT LIABILITIES			
Reserves for losses and loss adjustment expenses	\$ 9,350,613	\$ 9,350,613	8,975,925
Accrued expenses	129,161	117,156	107,578
Contributions paid in advance	<u>1,693,557</u>	<u>1,547,876</u>	<u>1,538,152</u>
TOTAL CURRENT LIABILITIES	<u>11,173,331</u>	<u>11,015,645</u>	<u>10,621,655</u>
NONCURRENT LIABILITIES			
Net pension liability	170,270	170,270	253,476
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	84,701	84,701	42,671
NET POSITION			
Net investment in capital assets	529,241	542,719	554,500
Unrestricted	<u>6,950,076</u>	<u>5,369,334</u>	<u>5,551,102</u>
TOTAL NET POSITION	<u><u>7,479,316</u></u>	<u><u>5,912,053</u></u>	<u><u>6,105,602</u></u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u><u>\$ 18,907,618</u></u>	<u><u>\$ 17,182,669</u></u>	<u><u>\$ 17,023,403</u></u>

UTAH COUNTIES INDEMNITY POOL
STATEMENTS of REVENUES, EXPENSES, and CHANGES in NET POSITION
Quarter Ended September 30, 2019

	<u>Sep 30, 2019</u>	<u>Budget</u>	<u>Over Budget</u>	<u>% of Budget</u>
OPERATING INCOME				
Contributions	\$ 5,074,173	6,761,783	(1,687,610)	75%
Investment income	333,934	200,000	133,934	167%
Other income	802	7,000	(6,198)	11%
TOTAL OPERATING INCOME	<u>5,408,909</u>	<u>6,968,783</u>	<u>(1,559,874)</u>	<u>78%</u>
UNDERWRITING EXPENSES				
Losses and loss adjustment expenses	1,819,587	3,500,000	(2,580,997)	52%
Reinsurance coverage	<u>1,322,733</u>	<u>1,900,000</u>	<u>(1,202,213)</u>	<u>70%</u>
TOTAL UNDERWRITING EXPENSES	<u>3,142,320</u>	<u>5,400,000</u>	<u>(3,783,210)</u>	<u>58%</u>
ADMINISTRATION EXPENSES				
Directors	30,813	55,000	(24,187)	56%
Depreciation	2,165	3,000	(835)	72%
Risk management	42,917	70,000	(27,083)	61%
Public relations	8,076	22,000	(13,924)	37%
Office	47,827	90,000	(42,173)	53%
Financial / Professional Services	90,738	100,000	(9,262)	91%
Personnel	<u>550,196</u>	<u>765,000</u>	<u>(214,804)</u>	<u>72%</u>
TOTAL ADMINISTRATION EXPENSES	<u>772,733</u>	<u>1,105,000</u>	<u>(332,267)</u>	<u>70%</u>
TOTAL OPERATING EXPENSES	<u>3,915,053</u>			
NET OPERATING INCOME	<u>1,493,856</u>			
OTHER INCOME EXPENSES				
Unrealized loss on marketable securities	<u>14,260</u>			
TOTAL OTHER EXPENSES	<u>14,260</u>			
CHANGE IN NET POSITION	<u>1,508,117</u>			
NET POSITION AT BEGINNING OF YEAR	<u>5,971,199</u>			
NET POSITION AT END OF QUARTER	<u><u>\$ 7,479,316</u></u>			

UTAH COUNTIES INDEMNITY POOL
STATEMENTS OF CASH FLOWS
Quarter Ended September 30, 2019

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Contributions collected	\$ 5,219,282	\$ 6,602,701
Other fees collected	802	24,208
Reinsurance paid	(1,847,848)	(1,748,005)
Losses and loss expenses paid	(1,819,587)	(2,443,605)
Cash paid to employees	(538,191)	(745,623)
Other administrative expenses paid	(220,371)	(296,622)
CASH FLOWS FROM OPERATING ACTIVITIES	<u>794,087</u>	<u>1,393,054</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	729,641	(295,051)
Sale of investments	59,145	200,000
Investment income	348,195	323,898
Capital contributions	(500,000)	-
Purchase of capital assets	-	88,238
NET CASH FLOWS FROM INVESTING ACTIVITIES	<u>636,981</u>	<u>317,084</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,431,068	1,710,138
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>11,913,616</u>	<u>10,203,478</u>
CASH AND CASH EQUIVALENTS AT END OF QUARTER	<u><u>\$ 13,344,684</u></u>	<u><u>11,913,616</u></u>
RECONCILIATION OF CHANGE IN NET POSITION TO NET CASH		
Change in net position	\$ 1,508,117	990,894
Adjustments to reconcile change in net position to		
Depreciation	2,165	2,342
Interest on investments	(333,934)	(321,319)
Increase in equity in CRL	-	(39,775)
Net outflows of resources relating to pension	-	(66,796)
Unrealized gain on investments	(14,260)	2,579
Accounts receivable	(572)	(1,987)
Prepaid expenses	(525,115)	(45,133)
Reserves for loss and loss adjustment expenses	-	374,688
Accounts payable	-	-
Accrued expenses	12,005	17,040
Contributions paid in advance	145,681	480,521
Total adjustments	<u>(714,031)</u>	<u>402,160</u>
NET CASH USED BY OPERATING ACTIVITIES	<u><u>\$ 794,087</u></u>	<u><u>1,393,054</u></u>

UTAH COUNTIES INDEMNITY POOL BUDGET

	Audit 2018	Approved 2019	Tentative 2020
Revenue			
Contributions	\$ 6,124,167	\$ 6,761,783	\$ 7,085,000
Investments	417,661	200,000	320,000
Other	24,208	7,000	10,000
Total Income	6,566,036	6,968,783	7,415,000
Underwriting Expense			
Losses and Loss Adjustments	2,818,293	3,500,000	3,500,000
Reinsurance	1,702,872	1,900,000	1,900,000
Total Underwriting Expenses	4,521,165	5,400,000	5,400,000
Administrative Expense			
Trustees	31,501	55,000	55,000
Depreciation	2,342	3,000	3,000
Risk Management	55,772	70,000	70,000
Public Relations	20,424	22,000	22,000
Office	98,382	90,000	100,000
Financial/Professional	90,543	100,000	100,000
Personnel	695,867	765,000	788,000
Total Administrative Expenses	994,831	1,105,000	1,138,000
Total Operating Expense	5,515,996	6,505,000	6,538,000
Change in Net Position	\$ 1,050,040	\$ 463,783	\$ 877,000

Governmental Immunity Act

Limitation of judgments against governmental entity or employee = \$3,000,000 aggregate

In 2020 limit scheduled to be adjusted

	2019	2020	
		3MM	5MM
Canyon Land Improvement District	1,874	1,382	1,582
Daggett County Redevelopment Agency	1,863	1,399	1,599
Five County Association of Governments	23,398	24,860	25,540
Kane County Recreation & Transportation Special Service District	1,866	1,368	1,568
Multi-County Appraisal Trust	2,610	1,452	1,652
San Juan Transportation Special Service District	1,226	1,449	1,649
Seven County Infrastructure Coalition	1,421	1,819	1,919

UTAH COUNTIES INDEMNITY POOL REIMBURSEMENT POLICY

SECTION I. **Effective Date and Frequency of Review.**

- A. This policy was originally adopted on August 18, 2016 and made effective on that date.
- B. This policy should be reviewed annually, but not less than every three years by the Board. This policy will also be reviewed any time that changes to laws or rules governing access to or management of records of interlocal agencies are amended in a manner which would require review and update to this policy.
- C. Failure to review this policy in the frequency stated shall not nullify, void, limit or waive this policy or any action taken under this policy.
- D. This policy is considered to be amended at the time any new federal or state law becomes effective which conflicts with this policy, but only to the extent necessary to come into compliance with new law.

SECTION II. **Purpose.**

- A. This policy defines the travel policy for UCIP ~~Trustees-Directors~~ and employees to assure compliance with rates set in accordance with U.C.A. 63A-3-107 and to assure proper oversight of public funds. It is the intent of the UCIP Board of ~~Trustees-Directors~~ for all rates of reimbursement under this policy comply with the maximums set out in Rule R25-7 (see Appendix A) and any reimbursement rate exceeding rates set out in the rules is considered amended to comply with the rule..

SECTION III. **Authority.**

- A. The Board has authority to adopt this policy under the UCIP Interlocal Agreement.

SECTION IV. **Applicability and Scope.**

- A. This policy applies to all Directors or employees.
- B. This policy is for all UCIP business travel in-state, out-of-state and foreign.

SECTION V. **Definitions.**

- A. “Board” means the UCIP Board of Directors.
- B. “CEO” means the UCIP Chief Executive Officer.

- C. "CFO" means the UCIP Chief Financial Officer.
- D. "Director" means a member of the UCIP Board of Directors.
- E. "Home" means either the traveler's actual home, or their office, depending on where they depart from or return to.
- F. "Original receipt" or "original invoice" means a hardcopy receipt or invoice received directly from the vendor at the time of purchase and includes any faxed or scanned receipt/invoice received directly from a vendor.
- G. "Traveler" means a UCIP ~~Trustee~~ Director or employee traveling on UCIP business.
- H. "UCIP" means the Utah Counties Indemnity Pool.

SECTION VI. Policy Statements.

- A. Amendment by Change in Statute or Rule.

The rates identified in this policy are meant to follow the rates required by U.C.A. 63A-3-107 and rules adopted in accordance with statute, and all rates identified herein are considered amended to comply with such statutes and rules at the effective date of any change to statute or rule.

SECTION VII. Procedures and Responsibilities.

- A. Approval by CEO/CFO.

When approval is required by the CEO, and the CEO is the traveler, the approval shall be made by the CFO. When approval is required by the CFO and the CFO is the traveler, the approval shall be made by the CEO.

- B. Tax Consequences.

The traveler is responsible for any tax consequences associated with this reimbursement policy.

SECTION VIII. Transportation Policy.

- A. Commercial Airlines.

- 1. Reservations.

- a. Reservations (in-state, out-of-state, and foreign travel) should be made through the Chief Financial Officer in an effort to determine the least expensive air fare available at the time reservations are made. Where

special and reduced fares are available, they may be secured with approval of the CFO.

- b. Travelers making their own travel arrangements should consider making reservations far enough in advance and flying during off-peak times of the week to qualify for discount fares, if possible. If a traveler has made alternate travel arrangements, which resulted in a higher cost to UCIP, without the approval of the CFO, the traveler must reimburse UCIP for the additional cost. If a traveler makes their own travel arrangements a copy of the traveler's itinerary must be attached to the Travel Reimbursement Request.
- c. Travelers may stay at their destination over a weekend if it reduces the total cost of the trip (i.e., the ticket savings is greater than the cost of lodging and per diem.) The traveler does not earn comp time or overtime for the weekend stay. Traveler should be as flexible as possible on flight times and travel days.
- d. Priority seating charges will not be reimbursed unless preapproved by the CFO. Exceptions will be allowed for unusual circumstances when approved by the CFO or CEO prior to the trip.
- e. Only one change fee per trip will be reimbursed by UCIP. An explanation for any additional changes or any other exception to this policy must be given and approved by the CFO or CEO.
- f. If a traveler chooses to make a same-day change to a different flight, they may do so without prior approval of the CFO as long as the fee is not more than \$50.
- g. Travelers will be reimbursed for mileage to and from the airport, or mileage to and from the airport for someone to drop off and pick up the traveler (two trips).
- h. Travelers will be reimbursed for long-term parking or away-from-the-airport parking. The maximum reimbursement for parking is the long-term parking rate at the airport they are flying out of. If the parking reimbursement is \$20.00 or more, the parking receipt must be included with the Travel Reimbursement Request.

2. Discounts, Credits, and Special Coupons.

- a. Personal airline frequent flyer programs and hotel frequent lodging programs, credit card programs and any other programs which give a traveler on UCIP business credit for miles/hours flown, or nights lodged shall be considered the property of the traveler.

- b. A traveler may utilize such credits while travelling on UCIP business; however, the traveler will not be reimbursed for the credits.
- c. Discounts, credits, miles, special coupons or other benefits earned on a UCIP credit card or bank card as a result of ~~trustee~~ Director or employee travel shall be considered the property of UCIP and may not be used by ~~trustees~~ Directors or employees for personal use.

B. Private Vehicles.

1. Use of Private Vehicle/Member Owned Vehicle by ~~Trustee~~ Director.

- a. ~~Trustees~~ Directors using a private vehicle for UCIP business travel will be reimbursed at the rate allowed under Rule R25-7.
- b. If the Board Member uses a Member owned vehicle for UCIP business travel, the Member will be reimbursed at the rate allowed under Rule R25-7.
- c. Only one person in a vehicle may receive the reimbursement, regardless of the number of people in the vehicle.

2. Use of a Private Vehicle by Employee.

- a. Employees who receive an automobile allowance will be reimbursed ~~42~~ 45 cents per mile.
- b. Employees who chose to use a private vehicle when they have the option of riding with an employee who receives an automobile allowance will be reimbursed ~~42-45~~ cents per mile.
- c. Employees using private vehicles on approved UCIP business when the option of riding with an employee who receives an automobile allowance is not available will be reimbursed at the rate allowed under Rule R25-7.
- d. When one or more employees are planning to attend the same meeting, travel in private vehicles will be approved only for the number of vehicles sufficient to transport those attending at the discretion of the CEO.
- e. Employees who chose to use a private vehicle when they have the option of riding with another employee attending the same meeting will not be reimbursed unless preapproved by the CEO. If use is approved by the CEO the employee will be reimbursed at the rate of ~~42-45~~ cents per mile.
- f. Only one person in a vehicle may receive the reimbursement, regardless of the number of people in the vehicle.

3. Mileage Computation/Parking.
 - a. Mileage reimbursement will be computed based on the most economical (fastest or shortest) route.
 - b. Vicinity and/or local travel made during a UCIP business trip should be recorded separately from mileage between points of travel. Personal travel such as to restaurants, movies, etc. is not reimbursable.
 - c. If the traveler uses a private vehicle on official state business and is reimbursed for mileage, parking charges may be reimbursed at actual cost as an incidental expense.
4. Insurance on Private Vehicles.
 - a. The reimbursement rate includes an amount for the cost of insurance of a personal auto.
 - b. Physical damage to a traveler's personal auto is the responsibility of that individual or his/her insurance company. However, if the vehicle was being used on approved UCIP business travel at the time of the accident, the traveler may be reimbursed their deductible up to \$500.
 - c. An automobile liability claim arising during approved UCIP business travel against a traveler is the responsibility of that individual or his/her insurance company. However, if the claim is in excess of the limits carried by the traveler on their personal auto policy, a claim should be filed with UCIP.
5. Driving a Private Vehicle Instead of Using Commercial Airline.
 - a. A traveler may drive a personal vehicle instead of flying if pre-approved by the CEO.
 - b. A traveler may be reimbursed for meals, lodging and incidental expenses (such as toll fees, parking fees, etc.) for a reasonable amount of travel time, however, if the total cost of the trip exceed the equivalent cost of the airline trip the traveler will be reimbursed the amount of the equivalent airline trip only.
 - c. The traveler may be required to submit a schedule comparing the cost of driving with the cost of flying for the CEO to make a determination on approval. The schedule should show that the total cost of the trip driving compared to the total cost of the trip flying. The comparison should show the lowest airfare within 30 days prior to the departure date (15 to 30-day

advance reservation), round trip mileage from home base to the airport, airport parking at the current long-term parking rate, and the cost of a shuttle, taxi or rental car. If a comparison is requested, it should be attached to the Travel Reimbursement Request.

6. Rental Vehicles.

a. Approval/Reimbursement.

- (i) Rental car use for UCIP business travel must be preapproved by the CEO.
- (ii) If the cost of rental car use including gas charges, insurance and incidental rental charges is less than the equivalent mileage reimbursement for personal vehicle use, the employee will be reimbursed for all such actual rental costs.
- (iii) If the cost of a rental car for instate travel exceeds the cost of equivalent mileage reimbursement for personal vehicle use, the employee will be reimbursed the amount of the equivalent personal vehicle use reimbursement only.

b. Rental Vehicle Procedures.

- (i) Travelers must rent vehicles to be used for approved UCIP business in their own names.
- (ii) As most Utah automobile insurance policies include insurance coverage within the 50 states and the District of Columbia, and UCIP's liability coverage will cover claims in excess of policy limits, travelers should not need to purchase additional liability or physical damage insurance on the rental agreement. Travelers should check with their insurance agent to confirm if their policy covers liability and physical damage to rental vehicles. If the rental company offers Loss of Use insurance, which is not covered by personal insurance or UCIP, that additional insurance should be purchased and will be reimbursed to the traveler. If the traveler chooses to buy additional insurance other than Loss of Use insurance for rentals within the 50 states and the District of Columbia, the traveler will not be reimbursed for such additional insurance. If the travel is outside the 50 states and the District of Columbia, the additional insurance should be purchased and will be reimbursed.
- (iii) Liability and physical damage coverages provided by UCIP are for travelers on official UCIP business and necessary associated use

only. It will not extend to side trips and other personal use by the traveler. Travelers should be sure their personal insurance will cover the rental vehicle for personal use.

- (iv) The traveler will be reimbursed the actual rate charged by the rental agency for a standard mid-sized car. Upgrades in size or model, made when picking up the rental vehicle, will not be reimbursed.
- (v) The traveler must have approval for a rental car, as described above, in order to be reimbursed for rental car parking.
- (vi) Traveler should not accept the fuel purchase option upon pick up of the rental car unless they are certain they will use enough gas to make that option cost effective. If this option is accepted solely for convenience at a higher cost than returning the vehicle with the same level of fuel as when picked up, the traveler will not be reimbursed. If the fuel purchase option is not used, the traveler will be reimbursed for the actual cost of fuel to return the vehicle with the same level of fuel as when picked up. Employees with UCIP business credit cards may use the card to purchase fuel for rental vehicle.

SECTION IX. Lodging Policy.

A. Hotel Lodging.

- 1. Conference Hotel Lodging.
 - a. For stays at a conference hotel, traveler will be reimbursed the actual cost, plus tax, for both in-state and out-of-state travel.
 - b. The traveler should coordinate with the CFO to make reservations but may make their own reservations for the conference hotel if special accommodations are needed.
 - c. Additional costs for special accommodations and incidental room charges are not reimbursable to the traveler.
- 2. Non-Conference Hotel Lodging.
 - a. For in-state lodging at a non-conference hotel secured by the traveler, UCIP will reimburse the actual cost up to the rate set out in Rule 25-7 per night for single occupancy plus tax and any mandatory fees charged by the hotel, except as noted in the Table.

- b. For out-of-state lodging at a non-conference hotel booked by the traveler, UCIP will reimburse the actual cost per night plus tax and any mandatory fees charged by the hotel, not to exceed the federal lodging rate for the location (see gsa.gov).
- c. UCIP will reimburse the actual cost per night plus tax and any mandatory fees charged by the hotel, for in-state or out-of-state non-conference travel stays when reservations are booked by the CFO. If lodging is not available at the allowable rate in the area the traveler needs to stay, the CFO will book a hotel with the best available rate. In this circumstance, the traveler will be reimbursed at the actual rate booked plus tax and any mandatory fees charged by the hotel.
- d. If a traveler chooses to stay at an in-state non-conference hotel other than one booked by the CFO that costs more than the In-State Hotel Rate Table 5 limit, the traveler will only be reimbursed the for the allowable rate plus tax and any mandatory fees charged by the hotel.
- e. If a traveler chooses to stay at an out-of-state non-conference hotel other than one booked by the CFO that costs more than the federal lodging rate for the location (see www.gsa.gov), the traveler will only be reimbursed the for the allowable rate plus tax and any mandatory fees charged by the hotel.
- f. Employees traveling less than 50 miles in excess of their normal office commute are not entitled to lodging reimbursement without preapproval of the CEO.
- g. When UCIP pays for a person from out-of-state to travel to Utah for UCIP business, reimbursement will be made on the same basis as for a ~~trustee~~ Director or employee.
- h. Lodging is reimbursed at the rates listed above for single occupancy only. For double traveler occupancy, triple traveler occupancy, and quadruple travel occupancy see rates set out in Rule 25-7.
- i. Exceptions will be allowed for unusual circumstances when approved by the CEO or CFO prior to the trip.
- j. When lodging is required, travelers should stay at the lodging facility nearest to the meeting/training/work location in order to minimize transportation costs.

B. Hotel Lodging Receipts.

1. A proper receipt for lodging accommodations must accompany each request for reimbursement.
2. A proper receipt is a copy of the registration form generally used by motels and hotels which includes the following information:
 - a. Name of motel/hotel.
 - b. Street address of motel/hotel.
 - c. Town and state of motel/hotel.
 - d. Telephone number of motel/hotel.
 - e. Current date.
 - f. Name of person or persons staying at the motel/hotel.
 - g. Date(s) of occupancy.
 - h. Amount and date paid.
 - i. Signature of agent.
 - j. Number in the party.
 - k. Occupancy (single, double, triple, or quadruple).

C. Lodging at other than a Motel/Hotel.

1. Private Residence.
 - a. Travelers that stay with friends or relatives at a private residence rather than a motel/hotel will be reimbursed at the rate per night set out by Rule 25-7 with no receipts required.
2. Camper/Trailer.
 - a. Travelers that use personal campers or trailer homes instead of staying in a motel/hotel will be reimbursed at the rate set out by Rule 25-7 per night with no receipts required, or actual cost up to the rate set out by Rule 25-7 per night with a signed receipt from a facility such as a campground or trailer park.

SECTION X. Meal Policy.

A. Allowance Rates.

1. In-State Travel.

- a. The basic meal allowance for a 24-hour period of travel is set out in Rule 25-7.
- b. The allowance rates include tax, tips, and other expenses associated with the meals.

2. Out-of-State Travel.

- a. The basic meal allowance for a 24-hour period of travel is set out in Rule 25-7.

3. Out-of-State Travelers Who Come to Utah.

- a. When UCIP pays for an out-of-state person to travel to Utah, the traveler may be reimbursed up to the out-of-state meal per-diem as set out in Rule 25-7.
- b. Exceptions may be allowed for unusual circumstances when approved by the CEO or CFO prior to the trip.

4. Tier I Premium Locations.

- a. The Tier I Premium Locations are:

Anchorage
Chicago
Hawaii
New York City
San Francisco
Seattle

- b. For meals in Tier I Locations the traveler may choose to accept the per diem rate for out-of-state travel or to be reimbursed at the actual meal cost, with original receipts, up to the rate set out in Rule 25-7 per day.
- c. The traveler may choose different reimbursement methods during the trip; however, the same method of reimbursement must be used for an entire day.
- d. The traveler will qualify for premium location rates on the day travel begins and/or the day travel ends only if the trip is of sufficient duration to qualify for all meals on those days.

- e. Reimbursement is for the traveler only. If more than the traveler's meal is charged on a receipt, this must be deducted to reflect the traveler's costs only.
 - f. Actual meal cost includes tax and tip.
 - g. Alcoholic beverages are not reimbursable.
5. Tier II Premium Locations.
- a. The Tier II Premium Locations are:
 - Atlanta
 - Baltimore
 - Boston
 - Dallas
 - Los Angeles
 - San Diego
 - Washington, DC
 - b. The traveler may choose to accept the per diem rate for out-of-state travel or to be reimbursed at the actual meal cost, with original receipts, up to the rate set out in Rule 25-7 per day.
 - c. The traveler may choose different reimbursement methods during the trip; however, the same method of reimbursement must be used for an entire day.
 - d. The traveler will qualify for premium location rates on the day travel begin and/or the day travel ends only if the trip is of sufficient duration to qualify for all meals on those days.
 - e. Reimbursement is for the traveler only. If more than the traveler's meal is charged on a receipt, this must be deducted to reflect the traveler's costs only.
 - f. Actual meal cost includes tax and tip.
 - g. Alcoholic beverages are not reimbursable.
6. Complimentary Meals.
- a. Complimentary meals of a hotel, motel, and/or association and meals included in the conference registration costs are deducted from the premium location allowance as set out in Rule 25-7.

B. Allowance Computation.

1. The Day Travel Begins.

- a. The meal reimbursement the traveler is entitled to is determined by the time of day he leaves his home. (Travelers living on the Wasatch front are allowed one to two hours' time for travel and reporting for boarding prior to the scheduled departure time. Travelers may be required to be at the airport earlier to go through security.) The 24-hour period is divided into four quarters for making the determination (see Table 3, Appendix A).

2. Days at the Location.

- a. The traveler is entitled to the total meal allowance, as described above. This is reduced by any complimentary meals or meals included in function registration costs. (See Complimentary Meals and Meals Included in a Registration Fee in this policy).

3. The Day the Travel Ends.

- a. The meal reimbursement the traveler is entitled to is determined by the time of day he returns to his home. The 24-hour period is divided into four quarters for making the determination (see Table 4, Appendix A).

4. Tips and Tax on Meals.

- a. Tips and tax on meals are included in the per diem amount.

5. Allowances for Non-Overnight Trips.

- a. Under the following conditions an employee may be authorized by the CEO to receive a taxable* meal allowance when their destination is at least 100 miles from their home and they do not stay overnight.
- b. Breakfast – When the individual leaves their home base before 6:00 a.m.
- c. Lunch – When the trip meets one of the following conditions:
 - (i) The trip is of such duration as to warrant entitlement to breakfast and dinner.
 - (ii) The traveler leaves their home base before 10:00 a.m. and returns after 2:00 p.m.
 - (iii) The CEO provides approval based on circumstances.

d. Dinner – When the individual returns to their home base after 6:00 p.m.

(i) A meal allowance shall not be claimed or authorized for any complimentary meal(s) received by the employee.

~~*Required by IRS regulations for travel without overnight lodging~~

6. Complimentary Meals.

- a. Complimentary meals of a hotel, motel, and/or association, and meals included in the registration cost are deducted from the total daily meal allowance.
- b. Meals provided on airlines will not reduce the meal allowance.
- c. Continental breakfasts will not reduce the meal allowance. ~~Please Note:~~ For breakfast, if a hot food item is offered, it is considered a complimentary meal, no matter how it is categorized by the hotel/conference facility. The meal is considered a “continental breakfast” if no hot food items are offered.

7. Meals Included in a Registration Fee.

- a. The value of meals included in the registration for a function will be deducted according to the allowances listed above.
- b. Continental breakfasts will not reduce the meal allowance.

8. Foreign Countries.

- a. The traveler may choose to accept the per diem rate for out-of-state travel or to be reimbursed the actual meal cost, with original receipts, not to exceed the United States Department of State Meal and Incidental (M&IE) rate for their location as of the date of travel.
- b. The traveler may combine reimbursement methods during a trip; however, he/she must use the same method of reimbursement for an entire day.
- c. Reimbursement is for the traveler only.
- d. If more than the traveler's meal is charged on a receipt, this must be deducted to reflect the traveler's costs only.
- e. Actual meal cost includes tax and tip.
- f. Alcoholic beverages are not reimbursable.

SECTION XI. Incidental Expense Policy.

A. Reimbursable Incidental Expenses.

1. Gratuities/Tips.

- a. Gratuities/Tips for various services such as assistance with baggage, maid service and bellman may be reimbursed up to an amount set out in Rule 25-7.
- b. Allowances for meal reimbursements are inclusive of tax and tips and should not be reimbursed as incidental expenses.

2. Ground Transportation.

- a. Ground transportation expense for all official business use of taxi, bus, and other ground transportation will be reimbursed at actual cost.
- b. Ground transportation for non-UCIP business use is not reimbursable.

3. Parking Expense.

- a. If the traveler uses a private vehicle or rental vehicle on official UCIP business and is reimbursed for mileage, parking charges may be reimbursed as an incidental expense.
- b. Airport parking reimbursement is limited to the long-term parking rate at the airport the traveler is departing from.
- c. Hotel parking will be reimbursed as an incidental expense if it is not included on the hotel bill, in which case it will be reimbursed as lodging expense.

4. Registration.

- a. Registration fees for conferences or courses should be paid in advance by the CFO.
- b. If the traveler must pay the registration when they arrive, the traveler may use a UCIP business credit card if one is issued to them or may be reimbursed the registration as an incidental expense.

5. Laundry.

- a. Actual laundry expenses up to \$18 per week will be allowed for trips in excess of six consecutive nights, beginning after the sixth night out.

6. Miscellaneous.

- a. An amount set out in Rule 25-7 will be allowed for travelers away in excess of six consecutive nights, beginning after the sixth night out. This amount is intended to cover other miscellaneous incidentals not included in this policy.
 - b. This allowance is not available for travelers attending conferences.
- B. Documentation for Incidental Expenses.
 - 1. Receipts.
 - a. Original receipts should be provided whenever possible.
 - b. A completed Expense Report signed by the traveler in lieu of original receipt is acceptable for documenting expenses of \$20 or less.
 - c. Reimbursement of individual incidental expenses of more than \$20 without an original receipt must be approved by the CEO.

SECTION XII. Reimbursement Procedure.

- A. Reimbursement from UCIP.
 - 1. Expense Reimbursement Request.
 - a. Travelers must submit a UCIP Expense Statement to receive reimbursement from UCIP under this policy.
 - b. The form must have the traveler's original signature verifying the expenditures.
 - 2. Receipts.
 - a. Original receipts should be provided with the Expense Statement whenever possible.
 - b. A completed Expense Statement signed by the traveler in lieu of original receipt is acceptable for documenting expenses of \$20 or less.
 - c. Reimbursement of individual expenses of more than \$20 without an original receipt must be approved by the CEO.
 - 3. Reimbursement Approval.
 - a. With the exception of the CFO, all travel expense vouchers must be approved by the CFO.

- b. If the traveler is the CFO, he/she should sign as the traveler but have the CEO sign for approval.

B. Reimbursement by a Third Party.

1. Third Party Reimbursement to UCIP.

- a. If a third party will reimburse travel related expenses of an employee that travels on UCIP time or for UCIP business, the traveler may seek reimbursement from UCIP and assist with UCIP's reimbursement by the third party.
- b. This option should be used if the third-party reimbursement is less than what would be allowed by this policy.
- c. Employee should submit a UCIP Expense Statement in accordance with section 1.A. above for reimbursement from UCIP.
- d. Employee must provide UCIP all documentation required by the third party for reimbursement.

2. Third Party Reimbursement Directly to Employee.

- a. If a third party will reimburse the travel related expenses of an employee that travels on UCIP time or for UCIP business, the employee may seek direct reimbursement from the third party.
- b. If the employee is reimbursed directly from the third party, documentation of such reimbursement must be provided to the CFO to assure there has been no duplication of reimbursement, and to retain for tax audit purposes.
- c. In these instances, the maximum that the employee may be reimbursed for meals without tax consequence is the United States Department of State Meal and Incidental (M&IE) rate for their travel destination.
- d. If the amount reimbursed by the third party is greater than allowed by this policy, the difference should be returned to the third party by the employee. If retained by the employee, the amount in excess of this policy must be included in the taxable income of the employee.

3. Third Party Reimbursement to Employee When UCIP has Reimbursed Expenses.

- a. If an employee receives reimbursement from a third party for expenses that have been reimbursed by UCIP under this policy, the employee must deposit the total third-party reimbursement with the CFO as a refund of expenditure.

4. Exceptions to Reimbursement Policy.

- a. If unique circumstances may prevent a traveler from following this policy, a request for an exception may be made to the CEO.

SECTION XIII. Advances Policy.

A. Advance Reimbursement of Expected Expenses.

1. Meal & Incidental Per Diem Advances.

- a. Advances for meals and incidentals are available at the discretion of the CFO.
- b. If the traveler has changes to their travel and are not eligible for reimbursement in the amount of the advance, the amount in excess of the advance will be deducted from other reimbursable expenses submitted for the trip, or on future Expense Statements at the discretion of the CFO.

2. Exceptions.

- a. Any exception to this policy must be approved in writing by the CEO.
- b. If an advance has been made that was in excess of the actual expense, and the excess amount may not be recoverable for any reason, the CFO shall notify the Board of Directors at their next meeting of such circumstance.

SECTION XIV. Revision History.

A. Original Policy Adoption: August 18, 2016.

B. Revised: February 16, 2017.

C. Revised: August 17, 2017.

D. Revised: August 22, 2018.

E. Revised: October 24, 2019.

SECTION XV. Appendices.

A. Utah Office of Administrative Rules, Rule R25-7 Travel-Related Reimbursements for State Employees.

APPENDIX A

Utah Office of Administrative Rules

R25. Administrative Services, Finance.

R25-7. Travel-Related Reimbursements for State Employees.

R25-7-1. Purpose.

The purpose of this rule is to establish procedures to be followed by departments to pay travel-related reimbursements to state employees.

R25-7-2. Authority and Exemptions.

This rule is established pursuant to:

- (1) Section 63A-3-107, which authorizes the Division of Finance to make rules governing in-state and out-of-state travel expenses; and
- (2) Section 63A-3-106, which authorizes the Division of Finance to make rules governing meeting per diem and travel expenses for board members attending official meetings.

R25-7-3. Definitions.

- (1) "Agency" means any department, division, commission, council, board, bureau, committee, office, or other administrative subunit of state government.
- (2) "Board" means a board, commission, council, committee, task force, or similar body established to perform a governmental function.
- (3) "Department" means all executive departments of state government.
- (4) "Finance" means the Division of Finance.
- (5) "Home-Base" means the location the employee leaves from and/or returns to.
- (6) "Per diem" means an allowance paid daily.
- (7) "Policy" means the policies and procedures of the Division of Finance, as published in the "Accounting Policies and Procedures."
- (8) "Rate" means an amount of money.
- (9) "Reimbursement" means money paid to compensate an employee for money spent.
- (10) "State employee" means any person who is paid on the state payroll system.

R25-7-4. Eligible Expenses.

- (1) Reimbursements are intended to cover all normal areas of expense.
- (2) Requests for reimbursement must be accompanied by original receipts for all expenses except those for which flat allowance amounts are established.
- (3) Alcoholic Beverages are not reimbursable.

R25-7-5. Approvals.

- (1) For insurance purposes, all state business travel, whether reimbursed by the state or not, must have prior approval by an appropriate authority. This also includes non-state employees where the state is paying for the travel expenses.

(2) Both in-state and out-of-state travel must be approved by the Executive Director or designee. The approval of in-state travel reimbursement forms may be considered as documentation of prior approval for in-state travel. Prior approval for out-of-state travel should be documented on form FI5 - "Request for Out-of-State Travel Authorization", in the State's ESS Travel system or another system with equivalent controls and calculations.

(3) Exceptions to the prior approval for out-of-state travel must be justified in the comments section of the Request for Out-of-State Travel Authorization, form FI 5, in the State's ESS Travel system, another system with equivalent controls and calculations or on an attachment, and must be approved by the Department Director or the designee.

(4) The Department Director, the Executive Director, or the designee must approve all travel to out-of-state functions where more than two employees from the same department are attending the same function at the same time.

R25-7-6. Reimbursement for Meals.

(1) State employees who travel on state business may be eligible for a meal reimbursement.

(2) The reimbursement will include tax, tips, and other expenses associated with the meal.

(3) Allowances for in-state travel differ from those for out-of-state travel.

(a) The daily travel meal allowance for in-state travel is \$45.00 and is computed according to the rates listed in the following table.

TABLE 1

In-State Travel Meal Allowances

Meals	Rate
Breakfast	\$11.00
Lunch	\$14.00
Dinner	\$20.00
Total	\$45.00

(b) The daily travel meal allowance for out-of-state travel is \$50.00 and is computed according to the rates listed in the following table.

TABLE 2

Out-of-State Travel Meal Allowances

Meals	Rate
Breakfast	\$13.00
Lunch	\$14.00
Dinner	\$23.00
Total	\$50.00

(4) When traveling to a Tier I premium location (Anchorage, Chicago, Hawaii, New York City, San Francisco, and Seattle), the traveler may choose to accept the per diem rate for out-of-state travel (as shown above) or to be reimbursed at the actual meal cost, with original receipts, up to \$71 per day.

When traveling to a Tier II premium location (Atlanta, Baltimore, Boston, Dallas, Los Angeles, San Diego, and Washington, DC), the traveler may choose to accept the per diem rate for out-of-state travel (as shown above) or to be reimbursed at the actual meal cost, with original receipts, up to \$61 per day.

(a) The traveler will qualify for premium rates on the day the travel begins and/or the day the travel ends only if the trip is of sufficient duration to qualify for all meals on that day.

(b) Complimentary meals of a hotel, motel and/or association and meals included in registration costs are deducted from the premium location allowance as follows:

Tier I Location

(i) If breakfast is provided deduct \$18, leaving a premium allowance for lunch and dinner of actual up to \$53.

(ii) If lunch is provided deduct \$19, leaving a premium allowance for breakfast and dinner of actual up to \$52.

(iii) If dinner is provided deduct \$34, leaving a premium allowance for breakfast and lunch of actual up to \$37.

Tier II Location

(i) If breakfast is provided deduct \$16, leaving a premium allowance for lunch and dinner of actual up to \$45.

(ii) If lunch is provided deduct \$17, leaving a premium allowance for breakfast and dinner of actual up to \$44.

(iii) If dinner is provided deduct \$28, leaving a premium allowance for breakfast and lunch of actual up to \$33.

(c) The traveler must use the same method of reimbursement for an entire day.

(d) Actual meal cost includes tips.

(5) When traveling in foreign countries, the traveler may choose to accept the per diem rate for out-of-state travel (as shown above) or to be reimbursed the actual meal cost, with original receipts, not to exceed the federal reimbursement rate for the location as of the date of travel.

(a) The traveler may use both reimbursement methods during a trip; however, they must use the same method of reimbursement for an entire day.

(b) Actual meal cost includes tips.

(6) The meal reimbursement calculation is comprised of three parts:

(a) The day the travel begins. The traveler's entitlement is determined by the time of day the traveler leaves their home base (the location the employee leaves from and/or returns to), as illustrated in the following table.

TABLE 3

The Day Travel Begins

1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
a.m.	a.m.	p.m.	p.m.

12:00-5:59	6:00-11:59	12:00-5:59	6:00-11:59
*B, L, D	*L, D	*D	*no meals
In-State			
\$45.00	\$34.00	\$20.00	\$0
Out-of-State			
\$50.00	\$37.00	\$23.00	\$0

*B = Breakfast, L = Lunch, D = Dinner

(b) The days at the location.

(i) Complimentary meals of a hotel, motel, and/or association and meals included in the registration cost are deducted from the total daily meal allowance. However, continental breakfasts will not reduce the meal allowance. Please Note: For breakfast, if a hot food item is offered, it is considered a complimentary meal, no matter how it is categorized by the hotel/conference facility. The meal is considered a "continental breakfast" if no hot food items are offered.

(ii) Meals provided on airlines will not reduce the meal allowance.

(c) The day the travel ends. The meal reimbursement the traveler is entitled to is determined by the time of day the traveler returns to their home base, as illustrated in the following table.

TABLE 4

The Day Travel Ends

1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
a.m.	a.m.	p.m.	p.m.
12:00-5:59	6:00-11:59	12:00-5:59	6:00-11:59
*no meals	*B	*B, L	*B, L, D
In-State			
\$0	\$11.00	\$25.00	\$45.00
Out-of-State			
\$0	\$13.00	\$27.00	\$50.00

*B = Breakfast, L = Lunch, D = Dinner

(7) An employee may be authorized by the Department Director or designee to receive a taxable meal allowance when the employee's farthest destination is at least 100 miles one way from their home base and the employee does not stay overnight.

(a) Breakfast is paid when the employee leaves their home base before 6:00 a.m.

(b) Lunch is paid when the trip meets one of the following requirements:

(i) The employee is on an officially approved trip that warrants entitlement to breakfast and dinner.

(ii) The employee leaves their home base before 10 a.m. and returns after 2 p.m.

(iii) The Department Director provides prior written approval based on circumstances.

(c) Dinner is paid when the employee leaves their home base and returns at or after 6:00 p.m.

(d) The allowance is not considered an absolute right of the employee and is authorized at the discretion of the Department Director or designee.

R25-7-7. Meals for Statutory Non-Salaried State Boards.

(1) When a board meets and conducts business activities during mealtime, the cost of meals may be charged as public expense.

(2) Where salaried employees of the State of Utah or other advisors or consultants must, of necessity, attend such a meeting in order to permit the board to carry on its business, the meals of such employees, advisors, or consultants may also be paid. In determining whether or not the presence of such employees, advisors, or consultants is necessary, the boards are requested to restrict the attendance of such employees, advisors, or consultants to those absolutely necessary at such mealtime meetings.

R25-7-8. Reimbursement for Lodging.

State employees who travel on state business may be eligible for a lodging reimbursement.

(1) For stays at a conference hotel, the state will reimburse the actual cost plus tax and any mandatory fees charged by the hotel for both in-state and out-of-state travel. The traveler must include the conference registration brochure with the Travel Reimbursement Request, form FI 51A, FI 51B, or ESS Travel.

(2) For in-state lodging at a non-conference hotel, the state will reimburse the actual cost up to \$70 per night for single occupancy plus tax and any mandatory fees charged by the hotel except as noted in the table below:

TABLE 5

Cities with Differing Rates

Beaver	\$75.00 plus tax and mandatory fees
Blanding	\$75.00 plus tax and mandatory fees
Bluff	\$95.00 plus tax and mandatory fees
Brigham City	\$80.00 plus tax and mandatory fees
Bryce Canyon City	\$80.00 plus tax and mandatory fees
Cedar City	\$80.00 plus tax and mandatory fees
Duchesne	\$90.00 plus tax and mandatory fees

Ephraim	\$80.00 plus tax and mandatory fees
Farmington	\$90.00 plus tax and mandatory fees
Fillmore	\$80.00 plus tax and mandatory fees
Garden City	\$80.00 plus tax and mandatory fees
Hanksville	\$85.00 plus tax and mandatory fees
Heber	\$85.00 plus tax and mandatory fees
Kanab	\$90.00 plus tax and mandatory fees
Layton	\$90.00 plus tax and mandatory fees
Logan	\$85.00 plus tax and mandatory fees
Mexican Hat	\$90.00 plus tax and mandatory fees
Moab/Green River	\$110.00 plus tax and mandatory fees
Monticello	\$80.00 plus tax and mandatory fees
Ogden	\$90.00 plus tax and mandatory fees
Panguitch	\$75.00 plus tax and mandatory fees
Park City/Midway	\$110 plus tax and mandatory fees
Price	\$75.00 plus tax

Provo/Orem/Lehi/American Fork/ Springville	and mandatory fees \$85.00 plus tax and mandatory fees
Roosevelt/Ballard	\$90.00 plus tax and mandatory fees
Salt Lake City Metropolitan Area (Draper to Centerville), Tooele	\$100.00 plus tax and mandatory fees
St. George/Washington/Springdale/ Hurricane/La Verkin	\$85.00 plus tax and mandatory fees
Torrey	\$90.00 plus tax and mandatory fees
Tremonton	\$90.00 plus tax and mandatory fees
Vernal	\$95.00 plus tax and mandatory fees
All Other Utah Cities	\$70.00 plus tax and mandatory fees

(3) State employees traveling less than 50 miles from their home base are not entitled to lodging reimbursement. Miles are calculated from either the departure home-base or from the destination to the traveler's home-base. The traveler may leave from one home-base and return to a different home-base. For example, if the traveler leaves from their residence, then the home-base for departure calculations is their residence. If the traveler returns to where they normally work (ie. Cannon Health Building), then the home-base for arrival calculations is the Cannon Health Building.

(a) In some cases, agencies must use judgment to determine a traveler's home-base. The following are some things to consider when determining a traveler's home-base.

(i) Is the destination less than 50 miles from the traveler's home or normal work location? If the destination is less than 50 miles from either the traveler's home or from their normal work location, then generally the employee should not be reimbursed for lodging.

(ii) Is there a valid business reason for the traveler to go to the office (or to some other location) before driving to the destination?

(iii) Is the traveler required to work at the destination the next day?

(iv) Is the traveler going directly home after the trip, or is there a valid business reason for the traveler to first go to the office (or to some other location)?

(v) Even if "it is not specifically against policy", would the lodging be considered necessary, reasonable and in the best interest of the State?

(4) When the State of Utah pays for a person from out-of-state to travel to Utah, the in-state lodging per diem rates will apply.

(5) For out-of-state travel stays at a non-conference hotel, the state will reimburse the actual cost per night plus tax and any mandatory fees charged by the hotel, not to exceed the federal lodging rate for the location. These reservations must be made through the State Travel Office.

(6) The state will reimburse the actual cost per night plus tax and any mandatory fees charged by the hotel for in-state or out-of-state travel stays where the department/traveler makes reservations through the State Travel Office.

If lodging is not available at the allowable per diem rate in the area the employee needs to stay, the State Travel Office will book a hotel with the best available rate. In this circumstance, the employee will be reimbursed at the actual rate booked.

If an employee chooses to stay at a hotel that costs more than the allowable per diem rate, the employee will only be reimbursed for the allowable per diem rate plus tax and any mandatory fees charged by the hotel. These instances will be audited 100% by the State Finance Post-Auditors for State Government travel.

(7) Lodging is reimbursed at the rates listed in Table 5 for single occupancy only. For double state employee occupancy, add \$20, for triple state employee occupancy, add \$40, for quadruple state employee occupancy, add \$60.

(8) Exceptions will be allowed for unusual circumstances when approved in writing by the traveler's Department Director or designee prior to the trip.

(a) For out-of-state travel, the approval may be on the form FI 5, in the State's ESS Travel system or another system with equivalent controls and calculations.

(b) Attach the written approval to the Travel Reimbursement Request, form FI 51B, FI 51D, or ESS Travel.

(9) A proper receipt for lodging accommodations must accompany each request for reimbursement.

A proper receipt is a copy of the registration form generally used by motels and hotels which includes the following information: name of motel/hotel, street address, town and state, telephone number, current date, name of person/persons staying at the motel/hotel, date(s) of occupancy, amount and date paid, number in the party, and (single, double, triple, or quadruple occupancy).

(10) When lodging is required, travelers should stay at the lodging facility nearest to the meeting/training/work location where state lodging per diem rates are accepted in order to minimize transportation costs.

(11) Travelers may also elect to stay with friends or relatives or use their personal campers or trailer homes instead of staying in a hotel.

(a) With proof of staying overnight away from home on approved state business, the traveler will be reimbursed the following:

(i) \$25 per night with no receipts required or

(ii) Actual cost up to \$40 per night with a signed receipt from a facility such as a campground or trailer park, not from a private residence.

(12) Travelers who are on assignment away from their home base for longer than 90 days will be reimbursed as follows:

(a) First 30 days - follow regular rules for lodging and meals. Lodging receipt is required.

(b) After 30 days - \$46 per day for lodging and meals. No receipt is required.

R25-7-9. Reimbursement for Incidentals.

State employees who travel on state business may be eligible for a reimbursement for incidental expenses.

(1) Travelers will be reimbursed for actual out-of-pocket costs for incidental items such as baggage tips, maid service, and bellman. Gratuities/tips for various services such as assistance with baggage, maid service, and bellman, may be reimbursed up to a combined maximum of \$5.00 per day.

(a) Include an original receipt for each individual incidental item above \$19.99.

(2) The state will reimburse incidental ground transportation and parking expenses.

(a) Travelers shall document all official business use of taxi, bus, parking, and other ground transportation including dates, destinations, parking locations, receipts, and amounts.

(b) Personal use of such transportation to restaurants is not reimbursable.

(c) The maximum that airport parking will be reimbursed is the economy lot parking rate at the airport they are flying out of. A receipt is required for amounts of \$20 or more.

(d) Gratuities/Tips for ground transportation (taxi/shuttle/rideshare) will be reimbursed up to the greater of \$5 or 18% for each ride. Gratuities/Tips must be shown on an original receipt.

(3) Registration should be paid in advance on a state warrant, or with a state purchasing card.

(a) A copy of the approved FI 5 form must be included with the Payment Voucher for out-of-state registrations.

(b) If a traveler must pay the registration when they arrive, the agency is expected to process a Payment Voucher and have the traveler take the state warrant with them.

(4) Telephone calls related to state business are reimbursed at the actual cost.

(a) The traveler shall list the amount of these calls separately on the Travel Reimbursement Request, form FI 51A, FI 51B, or ESS Travel.

(b) The traveler must provide an original lodging receipt or original personal phone bill showing the phone number called and the dollar amount for business telephone calls and personal telephone calls.

(5) Allowances for personal telephone calls made while out of town on state business overnight may be based on the number of nights away from home. The traveler must provide an original lodging receipt or original personal phone bill showing the phone number called and the dollar amount for personal telephone calls.

(a) Four nights or less - actual amount up to \$2.50 per night.

(b) Five to eleven nights - actual amount up to \$20.00

(c) Twelve nights to thirty nights - actual amount up to \$30.00

(d) More than thirty days - start over

(6) Actual laundry expenses up to \$18.00 per week will be allowed for trips in excess of six consecutive nights, beginning after the sixth night out.

(a) The traveler must provide receipts for the laundry expense.

(b) For use of coin-operated laundry facilities, the traveler must provide a list of dates, locations, and amounts.

(7) An amount of \$5 per day will be allowed for travelers away in excess of six consecutive nights beginning after the sixth night out.

(a) This amount covers miscellaneous incidentals not covered in this rule.

(b) This allowance is not available for travelers going to conferences.

(8) Travel on a Weekend during Trips of More Than 10 Nights' Duration - A department may provide for employees to return home on a weekend when a trip extends longer than ten nights. Reimbursements may be given for costs allowed by these policies.

R25-7-10. Reimbursement for Transportation.

State employees who travel on state business may be eligible for a transportation reimbursement.

(1) Air transportation is limited to Air Coach or Excursion class. Priority seating charges will not be reimbursed unless preapproved by the department director or designee.

(a) All reservations (in-state and out-of-state) should be made through the State Travel Office for the least expensive air fare available at the time reservations are made.

(b) Only one change fee per trip will be reimbursed.

(c) The explanation for the change and any other exception to this rule must be given and approved by the Department Director or designee.

(2) Travelers may be reimbursed for mileage to and from the airport and long-term parking or away-from-the-airport parking.

(a) The maximum reimbursement for parking, whether travelers park at the airport or away from the airport, is the long term parking rate at the airport they are flying out of.

(b) The parking receipt must be included with the Travel Reimbursement Request, form FI 51A, FI 51B, or ESS Travel for amounts of \$20 or more.

(c) Travelers may be reimbursed, up to the maximum reimbursements rate, for mileage to and from the airport to allow someone to drop them off and to pick them up.

(3) Travelers may use private vehicles with approval from the Department Director or designee.

(a) Only one person in a vehicle may receive the reimbursement, regardless of the number of people in the vehicle.

(b) Reimbursement for a private vehicle will be at the rate of 38 cents per mile or 58 cents per mile if a state vehicle is not available to the employee.

(i) To determine which rate to use, the traveler must first determine if their department has an agency vehicle (long-term leased vehicle from Fleet Operations) that meets their needs and is reasonably available for the trip (does not apply to special purpose vehicles). If reasonably available, the employee should use an agency vehicle. If an agency vehicle that meets their needs is not reasonably available, the agency may approve the traveler to use either a daily pool fleet vehicle or a private vehicle. If a daily pool fleet vehicle is not reasonably available, the traveler may be reimbursed at 58 cents per mile.

(ii) If a trip is estimated to average 100 miles or more per day, the agency should approve the traveler to rent a daily pool fleet vehicle if one is reasonably available. Doing so will cost less than if the traveler takes a private vehicle. If the agency approves the traveler to take a private vehicle, the employee will be reimbursed at the lower rate of 38 cents per mile.

(c) Agencies may establish a reimbursement rate that is more restrictive than the rate established in this Section.

(d) Any exceptions to this mileage reimbursement rate guidance must be approved in writing by the employees Executive Director or designee.

(e) A cost comparison worksheet is available at: <http://fleet.utah.gov/motor-pool-a/demand-motor-pool/personal-vehicle-vs-rental-vehicle/>

(f) Mileage will be computed using Mapquest or other generally accepted map/route planning website, or from the latest official state road map and will be limited to the most economical, usually traveled routes.

(g) If the traveler uses a private vehicle on official state business and is reimbursed for mileage, parking charges may be reimbursed as an incidental expense.

(h) An approved Private Vehicle Usage Report, form FI 40, should be included with the

department's payroll documentation reporting miles driven on state business during the payroll period.

(i) Departments may allow mileage reimbursement on an approved Travel Reimbursement Request, form FI 51A, FI 51B, or ESS Travel, if other costs associated with the trip are to be reimbursed at the same time.

(4) A traveler may choose to drive instead of flying if preapproved by the Department Director or designee.

(a) If the traveler drives a state-owned vehicle, the traveler may be reimbursed for meals and lodging for a reasonable amount of travel time; however, the total cost of the trip must not exceed the equivalent cost of the airline trip. The traveler may also be reimbursed for incidental expenses such as toll fees and parking fees.

(b) If the traveler drives a privately-owned vehicle, reimbursement will be at the rate of 38 cents per mile or the airplane fare, whichever is less, unless otherwise approved by the Department Director or designee.

(i) The lowest fare available within 30 days prior to the departure date will be used when calculating the cost of travel for comparison to private vehicle cost.

(ii) A comparison printout which is available through the State Travel Office is required when the traveler is taking a private vehicle.

(iii) The traveler may be reimbursed for meals and lodging for a reasonable amount of travel time; however, the total cost of the trip must not exceed the equivalent cost of an airline trip.

(iv) If the traveler uses a private vehicle on official state business and is reimbursed for mileage, parking charges may be reimbursed as an incidental expense.

(c) When submitting the reimbursement form, attach a schedule comparing the cost of driving with the cost of flying. The schedule should show that the total cost of the trip driving was less than or equal to the total cost of the trip flying.

(d) If the travel time taken for driving during the employee's normal work week is greater than that which would have occurred had the employee flown, the excess time used will be taken as annual leave and deducted on the Time and Attendance System.

(5) Use of rental vehicles must be approved in writing in advance by the Department Director or designee.

(a) An exception to advance approval of the use of rental vehicles shall be fully explained in writing with the request for reimbursement and approved by the Department Director or designee.

(b) Detailed explanation is required if a rental vehicle is requested for a traveler staying at a conference hotel.

(c) When making rental car arrangements through the State Travel Office, reserve the vehicle you need. Upgrades in size or model made when picking up the rental vehicle will not be reimbursed.

(i) State employees should rent vehicles to be used for state business in their own names, using the state contract so they will have full coverage under the state's liability insurance.

(ii) Rental vehicle reservations not made through the State Travel Office must be approved in advance by the Department Director or designee.

(iii) The traveler will be reimbursed the actual rate charged by the rental agency.

(iv) The traveler must have approval for a rental car in order to be reimbursed for rental car parking.

(6) Travel by private airplane must be approved in advance by the Department Director or designee.

(a) The pilot must certify to the Department Director or designee that the pilot is certified to fly the plane being used for state business.

(b) If the plane is owned by the pilot/employee, the pilot must certify the existence of at least \$500,000 of liability insurance coverage.

(c) If the plane is a rental, the pilot must provide written certification from the rental agency that the insurance covers the traveler and the state as insured. The insurance must be adequate to cover any physical damage to the plane and at least \$500,000 for liability coverage.

(d) Reimbursement will be made at 58 cents per mile.

(e) Mileage calculation is based on air mileage and is limited to the most economical, usually-traveled route.

(7) Travel by private motorcycle must be approved prior to the trip by the Department Director or designee. Travel will be reimbursed at 20 cents per mile.

(8) A car allowance may be allowed in lieu of mileage reimbursement in certain cases. Prior written approval from the Department Director, the Executive Director of the Department of Administrative Services, and the Governor is required.

KEY: air travel, per diem allowances, state employees, transportation

Date of Enactment or Last Substantive Amendment: July 1, 2019

Notice of Continuation: February 8, 2018

Authorizing, and Implemented or Interpreted Law: 63A-3-107; 63A-3-106

APPENDIX A

Utah Office of Administrative Rules

R25. Administrative Services, Finance.

R25-7. Travel-Related Reimbursements for State Employees.

R25-7-1. Purpose.

The purpose of this rule is to establish procedures to be followed by departments to pay travel-related reimbursements to state employees.

R25-7-2. Authority and Exemptions.

This rule is established pursuant to:

- (1) Section 63A-3-107, which authorizes the Division of Finance to make rules governing in-state and out-of-state travel expenses; and
- (2) Section 63A-3-106, which authorizes the Division of Finance to make rules governing meeting per diem and travel expenses for board members attending official meetings.

R25-7-3. Definitions.

- (1) "Agency" means any department, division, commission, council, board, bureau, committee, office, or other administrative subunit of state government.
- (2) "Board" means a board, commission, council, committee, task force, or similar body established to perform a governmental function.
- (3) "Department" means all executive departments of state government.
- (4) "Finance" means the Division of Finance.
- (5) "Home-Base" means the location the employee leaves from and/or returns to.
- (6) "Per diem" means an allowance paid daily.
- (7) "Policy" means the policies and procedures of the Division of Finance, as published in the "Accounting Policies and Procedures."
- (8) "Rate" means an amount of money.
- (9) "Reimbursement" means money paid to compensate an employee for money spent.
- (10) "State employee" means any person who is paid on the state payroll system.

R25-7-4. Eligible Expenses.

- (1) Reimbursements are intended to cover all normal areas of expense.
- (2) Requests for reimbursement must be accompanied by original receipts for all expenses except those for which flat allowance amounts are established.
- (3) Alcoholic Beverages are not reimbursable.

R25-7-5. Approvals.

- (1) For insurance purposes, all state business travel, whether reimbursed by the state or not, must have prior approval by an appropriate authority. This also includes non-state employees where the state is paying for the travel expenses.

(2) Both in-state and out-of-state travel must be approved by the Executive Director or designee. The approval of in-state travel reimbursement forms may be considered as documentation of prior approval for in-state travel. Prior approval for out-of-state travel should be documented on form FI5 - "Request for Out-of-State Travel Authorization", in the State's ESS Travel system or another system with equivalent controls and calculations.

(3) Exceptions to the prior approval for out-of-state travel must be justified in the comments section of the Request for Out-of-State Travel Authorization, form FI 5, in the State's ESS Travel system, another system with equivalent controls and calculations or on an attachment, and must be approved by the Department Director or the designee.

(4) The Department Director, the Executive Director, or the designee must approve all travel to out-of-state functions where more than two employees from the same department are attending the same function at the same time.

R25-7-6. Reimbursement for Meals.

(1) State employees who travel on state business may be eligible for a meal reimbursement.

(2) The reimbursement will include tax, tips, and other expenses associated with the meal.

(3) Allowances for in-state travel differ from those for out-of-state travel.

(a) The daily travel meal allowance for in-state travel is \$45.00 and is computed according to the rates listed in the following table.

TABLE 1

In-State Travel Meal Allowances

Meals	Rate
Breakfast	\$11.00
Lunch	\$14.00
Dinner	\$20.00
Total	\$45.00

(b) The daily travel meal allowance for out-of-state travel is \$50.00 and is computed according to the rates listed in the following table.

TABLE 2

Out-of-State Travel Meal Allowances

Meals	Rate
Breakfast	\$13.00
Lunch	\$14.00
Dinner	\$23.00
Total	\$50.00

(4) When traveling to a Tier I premium location (Anchorage, Chicago, Hawaii, New York City, San Francisco, and Seattle), the traveler may choose to accept the per diem rate for out-of-state travel (as shown above) or to be reimbursed at the actual meal cost, with original receipts, up to \$71 per day.

When traveling to a Tier II premium location (Atlanta, Baltimore, Boston, Dallas, Los Angeles, San Diego, and Washington, DC), the traveler may choose to accept the per diem rate for out-of-state travel (as shown above) or to be reimbursed at the actual meal cost, with original receipts, up to \$61 per day.

(a) The traveler will qualify for premium rates on the day the travel begins and/or the day the travel ends only if the trip is of sufficient duration to qualify for all meals on that day.

(b) Complimentary meals of a hotel, motel and/or association and meals included in registration costs are deducted from the premium location allowance as follows:

Tier I Location

(i) If breakfast is provided deduct \$18, leaving a premium allowance for lunch and dinner of actual up to \$53.

(ii) If lunch is provided deduct \$19, leaving a premium allowance for breakfast and dinner of actual up to \$52.

(iii) If dinner is provided deduct \$34, leaving a premium allowance for breakfast and lunch of actual up to \$37.

Tier II Location

(i) If breakfast is provided deduct \$16, leaving a premium allowance for lunch and dinner of actual up to \$45.

(ii) If lunch is provided deduct \$17, leaving a premium allowance for breakfast and dinner of actual up to \$44.

(iii) If dinner is provided deduct \$28, leaving a premium allowance for breakfast and lunch of actual up to \$33.

(c) The traveler must use the same method of reimbursement for an entire day.

(d) Actual meal cost includes tips.

(5) When traveling in foreign countries, the traveler may choose to accept the per diem rate for out-of-state travel (as shown above) or to be reimbursed the actual meal cost, with original receipts, not to exceed the federal reimbursement rate for the location as of the date of travel.

(a) The traveler may use both reimbursement methods during a trip; however, they must use the same method of reimbursement for an entire day.

(b) Actual meal cost includes tips.

(6) The meal reimbursement calculation is comprised of three parts:

(a) The day the travel begins. The traveler's entitlement is determined by the time of day the traveler leaves their home base (the location the employee leaves from and/or returns to), as illustrated in the following table.

TABLE 3

The Day Travel Begins

1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
a.m.	a.m.	p.m.	p.m.

12:00-5:59	6:00-11:59	12:00-5:59	6:00-11:59
*B, L, D	*L, D	*D	*no meals
In-State			
\$45.00	\$34.00	\$20.00	\$0
Out-of-State			
\$50.00	\$37.00	\$23.00	\$0

*B = Breakfast, L = Lunch, D = Dinner

(b) The days at the location.

(i) Complimentary meals of a hotel, motel, and/or association and meals included in the registration cost are deducted from the total daily meal allowance. However, continental breakfasts will not reduce the meal allowance. Please Note: For breakfast, if a hot food item is offered, it is considered a complimentary meal, no matter how it is categorized by the hotel/conference facility. The meal is considered a "continental breakfast" if no hot food items are offered.

(ii) Meals provided on airlines will not reduce the meal allowance.

(c) The day the travel ends. The meal reimbursement the traveler is entitled to is determined by the time of day the traveler returns to their home base, as illustrated in the following table.

TABLE 4

The Day Travel Ends

1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
a.m.	a.m.	p.m.	p.m.
12:00-5:59	6:00-11:59	12:00-5:59	6:00-11:59
*no meals	*B	*B, L	*B, L, D
In-State			
\$0	\$11.00	\$25.00	\$45.00
Out-of-State			
\$0	\$13.00	\$27.00	\$50.00

*B = Breakfast, L = Lunch, D = Dinner

(7) An employee may be authorized by the Department Director or designee to receive a taxable meal allowance when the employee's farthest destination is at least 100 miles one way from their home base and the employee does not stay overnight.

(a) Breakfast is paid when the employee leaves their home base before 6:00 a.m.

(b) Lunch is paid when the trip meets one of the following requirements:

(i) The employee is on an officially approved trip that warrants entitlement to breakfast and dinner.

(ii) The employee leaves their home base before 10 a.m. and returns after 2 p.m.

(iii) The Department Director provides prior written approval based on circumstances.

(c) Dinner is paid when the employee leaves their home base and returns at or after 6:00 p.m.

(d) The allowance is not considered an absolute right of the employee and is authorized at the discretion of the Department Director or designee.

R25-7-7. Meals for Statutory Non-Salaried State Boards.

(1) When a board meets and conducts business activities during mealtime, the cost of meals may be charged as public expense.

(2) Where salaried employees of the State of Utah or other advisors or consultants must, of necessity, attend such a meeting in order to permit the board to carry on its business, the meals of such employees, advisors, or consultants may also be paid. In determining whether or not the presence of such employees, advisors, or consultants is necessary, the boards are requested to restrict the attendance of such employees, advisors, or consultants to those absolutely necessary at such mealtime meetings.

R25-7-8. Reimbursement for Lodging.

State employees who travel on state business may be eligible for a lodging reimbursement.

(1) For stays at a conference hotel, the state will reimburse the actual cost plus tax and any mandatory fees charged by the hotel for both in-state and out-of-state travel. The traveler must include the conference registration brochure with the Travel Reimbursement Request, form FI 51A, FI 51B, or ESS Travel.

(2) For in-state lodging at a non-conference hotel, the state will reimburse the actual cost up to \$70 per night for single occupancy plus tax and any mandatory fees charged by the hotel except as noted in the table below:

TABLE 5

Cities with Differing Rates

Beaver	\$75.00 plus tax and mandatory fees
Blanding	\$75.00 plus tax and mandatory fees
Bluff	\$95.00 plus tax and mandatory fees
Brigham City	\$80.00 plus tax and mandatory fees
Bryce Canyon City	\$80.00 plus tax and mandatory fees
Cedar City	\$80.00 plus tax and mandatory fees
Duchesne	\$90.00 plus tax and mandatory fees

Ephraim	\$80.00 plus tax and mandatory fees
Farmington	\$90.00 plus tax and mandatory fees
Fillmore	\$80.00 plus tax and mandatory fees
Garden City	\$80.00 plus tax and mandatory fees
Hanksville	\$85.00 plus tax and mandatory fees
Heber	\$85.00 plus tax and mandatory fees
Kanab	\$90.00 plus tax and mandatory fees
Layton	\$90.00 plus tax and mandatory fees
Logan	\$85.00 plus tax and mandatory fees
Mexican Hat	\$90.00 plus tax and mandatory fees
Moab/Green River	\$110.00 plus tax and mandatory fees
Monticello	\$80.00 plus tax and mandatory fees
Ogden	\$90.00 plus tax and mandatory fees
Panguitch	\$75.00 plus tax and mandatory fees
Park City/Midway	\$110 plus tax and mandatory fees
Price	\$75.00 plus tax

	and mandatory fees
Provo/Orem/Lehi/American Fork/ Springville	\$85.00 plus tax and mandatory fees
Roosevelt/Ballard	\$90.00 plus tax and mandatory fees
Salt Lake City Metropolitan Area (Draper to Centerville), Tooele	\$100.00 plus tax and mandatory fees
St. George/Washington/Springdale/ Hurricane/La Verkin	\$85.00 plus tax and mandatory fees
Torrey	\$90.00 plus tax and mandatory fees
Tremonton	\$90.00 plus tax and mandatory fees
Vernal	\$95.00 plus tax and mandatory fees
All Other Utah Cities	\$70.00 plus tax and mandatory fees

(3) State employees traveling less than 50 miles from their home base are not entitled to lodging reimbursement. Miles are calculated from either the departure home-base or from the destination to the traveler's home-base. The traveler may leave from one home-base and return to a different home-base. For example, if the traveler leaves from their residence, then the home-base for departure calculations is their residence. If the traveler returns to where they normally work (ie. Cannon Health Building), then the home-base for arrival calculations is the Cannon Health Building.

(a) In some cases, agencies must use judgment to determine a traveler's home-base. The following are some things to consider when determining a traveler's home-base.

(i) Is the destination less than 50 miles from the traveler's home or normal work location? If the destination is less than 50 miles from either the traveler's home or from their normal work location, then generally the employee should not be reimbursed for lodging.

(ii) Is there a valid business reason for the traveler to go to the office (or to some other location) before driving to the destination?

(iii) Is the traveler required to work at the destination the next day?

(iv) Is the traveler going directly home after the trip, or is there a valid business reason for the traveler to first go to the office (or to some other location)?

(v) Even if "it is not specifically against policy", would the lodging be considered necessary, reasonable and in the best interest of the State?

(4) When the State of Utah pays for a person from out-of-state to travel to Utah, the in-state lodging per diem rates will apply.

(5) For out-of-state travel stays at a non-conference hotel, the state will reimburse the actual cost per night plus tax and any mandatory fees charged by the hotel, not to exceed the federal lodging rate for the location. These reservations must be made through the State Travel Office.

(6) The state will reimburse the actual cost per night plus tax and any mandatory fees charged by the hotel for in-state or out-of-state travel stays where the department/traveler makes reservations through the State Travel Office.

If lodging is not available at the allowable per diem rate in the area the employee needs to stay, the State Travel Office will book a hotel with the best available rate. In this circumstance, the employee will be reimbursed at the actual rate booked.

If an employee chooses to stay at a hotel that costs more than the allowable per diem rate, the employee will only be reimbursed for the allowable per diem rate plus tax and any mandatory fees charged by the hotel. These instances will be audited 100% by the State Finance Post-Auditors for State Government travel.

(7) Lodging is reimbursed at the rates listed in Table 5 for single occupancy only. For double state employee occupancy, add \$20, for triple state employee occupancy, add \$40, for quadruple state employee occupancy, add \$60.

(8) Exceptions will be allowed for unusual circumstances when approved in writing by the traveler's Department Director or designee prior to the trip.

(a) For out-of-state travel, the approval may be on the form FI 5, in the State's ESS Travel system or another system with equivalent controls and calculations.

(b) Attach the written approval to the Travel Reimbursement Request, form FI 51B, FI 51D, or ESS Travel.

(9) A proper receipt for lodging accommodations must accompany each request for reimbursement.

A proper receipt is a copy of the registration form generally used by motels and hotels which includes the following information: name of motel/hotel, street address, town and state, telephone number, current date, name of person/persons staying at the motel/hotel, date(s) of occupancy, amount and date paid, number in the party, and (single, double, triple, or quadruple occupancy).

(10) When lodging is required, travelers should stay at the lodging facility nearest to the meeting/training/work location where state lodging per diem rates are accepted in order to minimize transportation costs.

(11) Travelers may also elect to stay with friends or relatives or use their personal campers or trailer homes instead of staying in a hotel.

(a) With proof of staying overnight away from home on approved state business, the traveler will be reimbursed the following:

(i) \$25 per night with no receipts required or

(ii) Actual cost up to \$40 per night with a signed receipt from a facility such as a campground or trailer park, not from a private residence.

(12) Travelers who are on assignment away from their home base for longer than 90 days will be reimbursed as follows:

(a) First 30 days - follow regular rules for lodging and meals. Lodging receipt is required.

(b) After 30 days - \$46 per day for lodging and meals. No receipt is required.

R25-7-9. Reimbursement for Incidentals.

State employees who travel on state business may be eligible for a reimbursement for incidental expenses.

(1) Travelers will be reimbursed for actual out-of-pocket costs for incidental items such as baggage tips, maid service, and bellman. Gratuities/tips for various services such as assistance with baggage, maid service, and bellman, may be reimbursed up to a combined maximum of \$5.00 per day.

(a) Include an original receipt for each individual incidental item above \$19.99.

(2) The state will reimburse incidental ground transportation and parking expenses.

(a) Travelers shall document all official business use of taxi, bus, parking, and other ground transportation including dates, destinations, parking locations, receipts, and amounts.

(b) Personal use of such transportation to restaurants is not reimbursable.

(c) The maximum that airport parking will be reimbursed is the economy lot parking rate at the airport they are flying out of. A receipt is required for amounts of \$20 or more.

(d) Gratuities/Tips for ground transportation (taxi/shuttle/rideshare) will be reimbursed up to the greater of \$5 or 18% for each ride. Gratuities/Tips must be shown on an original receipt.

(3) Registration should be paid in advance on a state warrant, or with a state purchasing card.

(a) A copy of the approved FI 5 form must be included with the Payment Voucher for out-of-state registrations.

(b) If a traveler must pay the registration when they arrive, the agency is expected to process a Payment Voucher and have the traveler take the state warrant with them.

(4) Telephone calls related to state business are reimbursed at the actual cost.

(a) The traveler shall list the amount of these calls separately on the Travel Reimbursement Request, form FI 51A, FI 51B, or ESS Travel.

(b) The traveler must provide an original lodging receipt or original personal phone bill showing the phone number called and the dollar amount for business telephone calls and personal telephone calls.

(5) Allowances for personal telephone calls made while out of town on state business overnight may be based on the number of nights away from home. The traveler must provide an original lodging receipt or original personal phone bill showing the phone number called and the dollar amount for personal telephone calls.

(a) Four nights or less - actual amount up to \$2.50 per night.

(b) Five to eleven nights - actual amount up to \$20.00

(c) Twelve nights to thirty nights - actual amount up to \$30.00

(d) More than thirty days - start over

(6) Actual laundry expenses up to \$18.00 per week will be allowed for trips in excess of six consecutive nights, beginning after the sixth night out.

(a) The traveler must provide receipts for the laundry expense.

(b) For use of coin-operated laundry facilities, the traveler must provide a list of dates, locations, and amounts.

(7) An amount of \$5 per day will be allowed for travelers away in excess of six consecutive nights beginning after the sixth night out.

(a) This amount covers miscellaneous incidentals not covered in this rule.

(b) This allowance is not available for travelers going to conferences.

(8) Travel on a Weekend during Trips of More Than 10 Nights' Duration - A department may provide for employees to return home on a weekend when a trip extends longer than ten nights. Reimbursements may be given for costs allowed by these policies.

R25-7-10. Reimbursement for Transportation.

State employees who travel on state business may be eligible for a transportation reimbursement.

(1) Air transportation is limited to Air Coach or Excursion class. Priority seating charges will not be reimbursed unless preapproved by the department director or designee.

(a) All reservations (in-state and out-of-state) should be made through the State Travel Office for the least expensive air fare available at the time reservations are made.

(b) Only one change fee per trip will be reimbursed.

(c) The explanation for the change and any other exception to this rule must be given and approved by the Department Director or designee.

(2) Travelers may be reimbursed for mileage to and from the airport and long-term parking or away-from-the-airport parking.

(a) The maximum reimbursement for parking, whether travelers park at the airport or away from the airport, is the long term parking rate at the airport they are flying out of.

(b) The parking receipt must be included with the Travel Reimbursement Request, form FI 51A, FI 51B, or ESS Travel for amounts of \$20 or more.

(c) Travelers may be reimbursed, up to the maximum reimbursements rate, for mileage to and from the airport to allow someone to drop them off and to pick them up.

(3) Travelers may use private vehicles with approval from the Department Director or designee.

(a) Only one person in a vehicle may receive the reimbursement, regardless of the number of people in the vehicle.

(b) Reimbursement for a private vehicle will be at the rate of 38 cents per mile or 58 cents per mile if a state vehicle is not available to the employee.

(i) To determine which rate to use, the traveler must first determine if their department has an agency vehicle (long-term leased vehicle from Fleet Operations) that meets their needs and is reasonably available for the trip (does not apply to special purpose vehicles). If reasonably available, the employee should use an agency vehicle. If an agency vehicle that meets their needs is not reasonably available, the agency may approve the traveler to use either a daily pool fleet vehicle or a private vehicle. If a daily pool fleet vehicle is not reasonably available, the traveler may be reimbursed at 58 cents per mile.

(ii) If a trip is estimated to average 100 miles or more per day, the agency should approve the traveler to rent a daily pool fleet vehicle if one is reasonably available. Doing so will cost less than if the traveler takes a private vehicle. If the agency approves the traveler to take a private vehicle, the employee will be reimbursed at the lower rate of 38 cents per mile.

(c) Agencies may establish a reimbursement rate that is more restrictive than the rate established in this Section.

(d) Any exceptions to this mileage reimbursement rate guidance must be approved in writing by the employees Executive Director or designee.

(e) A cost comparison worksheet is available at: <http://fleet.utah.gov/motor-pool-a/demand-motor-pool/personal-vehicle-vs-rental-vehicle/>

(f) Mileage will be computed using Mapquest or other generally accepted map/route planning website, or from the latest official state road map and will be limited to the most economical, usually traveled routes.

(g) If the traveler uses a private vehicle on official state business and is reimbursed for mileage, parking charges may be reimbursed as an incidental expense.

(h) An approved Private Vehicle Usage Report, form FI 40, should be included with the

department's payroll documentation reporting miles driven on state business during the payroll period.

(i) Departments may allow mileage reimbursement on an approved Travel Reimbursement Request, form FI 51A, FI 51B, or ESS Travel, if other costs associated with the trip are to be reimbursed at the same time.

(4) A traveler may choose to drive instead of flying if preapproved by the Department Director or designee.

(a) If the traveler drives a state-owned vehicle, the traveler may be reimbursed for meals and lodging for a reasonable amount of travel time; however, the total cost of the trip must not exceed the equivalent cost of the airline trip. The traveler may also be reimbursed for incidental expenses such as toll fees and parking fees.

(b) If the traveler drives a privately-owned vehicle, reimbursement will be at the rate of 38 cents per mile or the airplane fare, whichever is less, unless otherwise approved by the Department Director or designee.

(i) The lowest fare available within 30 days prior to the departure date will be used when calculating the cost of travel for comparison to private vehicle cost.

(ii) A comparison printout which is available through the State Travel Office is required when the traveler is taking a private vehicle.

(iii) The traveler may be reimbursed for meals and lodging for a reasonable amount of travel time; however, the total cost of the trip must not exceed the equivalent cost of an airline trip.

(iv) If the traveler uses a private vehicle on official state business and is reimbursed for mileage, parking charges may be reimbursed as an incidental expense.

(c) When submitting the reimbursement form, attach a schedule comparing the cost of driving with the cost of flying. The schedule should show that the total cost of the trip driving was less than or equal to the total cost of the trip flying.

(d) If the travel time taken for driving during the employee's normal work week is greater than that which would have occurred had the employee flown, the excess time used will be taken as annual leave and deducted on the Time and Attendance System.

(5) Use of rental vehicles must be approved in writing in advance by the Department Director or designee.

(a) An exception to advance approval of the use of rental vehicles shall be fully explained in writing with the request for reimbursement and approved by the Department Director or designee.

(b) Detailed explanation is required if a rental vehicle is requested for a traveler staying at a conference hotel.

(c) When making rental car arrangements through the State Travel Office, reserve the vehicle you need. Upgrades in size or model made when picking up the rental vehicle will not be reimbursed.

(i) State employees should rent vehicles to be used for state business in their own names, using the state contract so they will have full coverage under the state's liability insurance.

(ii) Rental vehicle reservations not made through the State Travel Office must be approved in advance by the Department Director or designee.

(iii) The traveler will be reimbursed the actual rate charged by the rental agency.

(iv) The traveler must have approval for a rental car in order to be reimbursed for rental car parking.

(6) Travel by private airplane must be approved in advance by the Department Director or designee.

(a) The pilot must certify to the Department Director or designee that the pilot is certified to fly the plane being used for state business.

(b) If the plane is owned by the pilot/employee, the pilot must certify the existence of at least \$500,000 of liability insurance coverage.

(c) If the plane is a rental, the pilot must provide written certification from the rental agency that the insurance covers the traveler and the state as insured. The insurance must be adequate to cover any physical damage to the plane and at least \$500,000 for liability coverage.

(d) Reimbursement will be made at 58 cents per mile.

(e) Mileage calculation is based on air mileage and is limited to the most economical, usually-traveled route.

(7) Travel by private motorcycle must be approved prior to the trip by the Department Director or designee. Travel will be reimbursed at 20 cents per mile.

(8) A car allowance may be allowed in lieu of mileage reimbursement in certain cases. Prior written approval from the Department Director, the Executive Director of the Department of Administrative Services, and the Governor is required.

KEY: air travel, per diem allowances, state employees, transportation

Date of Enactment or Last Substantive Amendment: July 1, 2019

Notice of Continuation: February 8, 2018

Authorizing, and Implemented or Interpreted Law: 63A-3-107; 63A-3-106

MEMORANDUM

TO: UCIP Board of Directors
FROM: Johnnie Miller
DATE: October 22, 2019
RE: Appraisal Services

As UCIP's Purchasing Officer, I am requesting the Board of Directors to consider Appraisal Services a professional service and authorize me to negotiate terms for an additional 5-year appraisal project term with HCA Asset Management. UCIP's Procurement Policy allows the Purchasing Agent to notify the Board in writing that certain services are professional in nature and that such services should be negotiated rather than bid. I am providing this memorandum in compliance with that policy.

As was discussed at our Board meeting of August 15, 2019, UCIP has been contracting for appraisals of member owned buildings over the last 11 years. UCIP had an initial 3-year project performed by RCI Appraisal. The initial project was wrought with problems including member complaints, significant coordination issues, poor quality appraisals, significant valuation swings, poor reports that required UCIP staff to re-key and build reports that were acceptable to UCIP and its reinsurers, delays that caused the completion of the project to be several months late, and significant additional costs that were not contemplated in the proposal or budget.

After the initial 3-year project, UCIP released an RFP which resulted in contracting with HCA for a 3-year project. This project ran smoothly with no member complaints, limited coordination issues, reports that exceeded the requirements of the RFP, recognition of incorrect values from the initial appraisal project, limited staff time, on-time completion and costs commensurate with the proposal and budget. HCA went as far as to meet with UCIP's reinsurer, at HCA's expense, to coordinate reporting to assure our reinsurers received all the data they needed, in the most efficient format.

At the completion of that project, UCIP released an RFP in 2014 requesting proposals from appraisal firms for 3 or 5-year projects to begin in 2015. HCA was selected to conduct a 5-year project based on their proposal. HCA has now completed the 5-year project and has again performed above our expectations. The members are very complementary of HCA staff, and our reinsurer has recently commended UCIP on the accuracy of our appraisals, which allows them to secure better pricing from their reinsurers.

UTAH COUNTIES

INDEMNITY POOL

UCIP requires appraisal projects to be completed by credentialled appraisers that will certify each appraisal. These services can be considered professional services. In addition to the level of professionalism necessary, there are many factors that would render the appraisals to be less useful, or even useless. These factors include appraising buildings out of order, using methods that create significant swings in building valuations, failure to provide reports in the format needed to report to our reinsurers and failing to complete the project on time. While these items can be outlined and stressed in an RFP, there is no way to assure they are adhered to. While a performance bond or liquidated damages can be utilized in the RFP, that would only allow UCIP to recover costs of the appraisal project, it would not allow us to have the appraisals performed accurately and timely. Inaccurate or untimely appraisals will immediately impact coverage provided and costs our members, coverage provided by our reinsurers and the cost of property reinsurance.

Based on the importance of having these services provided timely and accurately, I request the Board of Directors authorize me to negotiate terms for an additional 5-year project with HCA. Such terms will be provided to the Board for consideration, at which time the Board can direct staff to conduct an RFP, if they do not consider the negotiated terms with HCA to be reasonable.

JRM/jrm

UCIP Membership Application Summary

Name of Entity: Delta-Sutherland-Oasis Cemetery Maintenance District

Sponsoring County: Millard County

Type of Membership Applied for: Non-Equity

Enabling Statutes and Services Provided: Title IB2. Cemetery District covering three Millard County cemeteries (Delta, Sutherland and Oasis)

Risk Factors:

Property - \$184,000

Auto - 1

Employees – 7 Part Time

Liability - \$5,000,000

Loss History – N/A

Additional Notes:

Proposed Liability Limits: \$5,000,000

Current Liability Limits: \$1,000,000

UCIP Annual Contribution: \$1,965

Current Insurance Premium: N/A

Staff Recommendation: Approve Membership

UCIP Membership Application Summary

Name of Entity: Uintah Animal Control & Shelter Special Service District

Sponsoring County: Uintah County

Type of Membership Applied for: Non-Equity

Enabling Statutes and Services Provided: Title 17. Animal Control & Shelter Services.

Risk Factors:

Property - \$1,402,087

Auto - 5

Employees – 8

Liability - \$5,000,000

Loss History – N/A

Additional Notes:

Proposed Liability Limits: \$5,000,000

Current Liability Limits:

UCIP Annual Contribution: \$5,901

Current Insurance Premium:

Staff Recommendation:

STRUCTURE of the BOARD

Representing	Present Board	County	Class	Office	2020 Board	Nominees	Never Represented	Unrepresented
Second <i>Davis, Washington, Weber</i>	Bob Stevenson Dean Cox Scott Jenkins	Davis Washington Weber	Second Second Second	Commissioner Commissioner Commissioner	Bob Stevenson Dean Cox Scott Jenkins		Daggett Wayne	Box Elder (2002) Daggett Duchesne (1999) Emery (2014) Garfield (1992)
Third <i>Box Elder, Iron, Uintah</i>	Mike Wilkins (2021)	Uintah	Third	Clerk/Auditor	Mike Wilkins			Juab (2014) Millard (2017) Piute (2012) Sanpete (1992) Wayne
Fourth <i>Duchesne, Juab, Millard, Morgan, San Juan, Sanpete, Sevier, Wasatch</i>	James Kaiserman (2022)	Wasatch	Fourth	Surveyor	James Kaiserman			
Fifth-Sixth <i>Beaver, Daggett, Emery, Garfield, Kane, Piute, Rich, Wayne</i>	William Cox (2019)	Rich	Sixth	Commissioner		William Cox, Rich County Commissioner		
At Large	Alma Adams (2021) Bruce Adams (2020) Mark Whitney (2019)	Iron San Juan Beaver	Third Fourth Fifth	Commissioner Commissioner Commissioner	Alma Adams Bruce Adams	JoAnn Evans, Duchesne County Clerk/Auditor Wendi Long, Uintah County Treasurer Jeff Scott, Box Elder County Commissioner Stan Summers, Box Elder County Commissioner Mark Whitney, Beaver County Commissioner		
Audit	Karla Johnson (2022)	Kane	Fifth	Clerk/Auditor				
Law Enforcement	Blaine Breshears (2022)	Morgan	Fourth	Sheriff	Blaine Breshears			
Litigation Management	Dale Eyre (2020)	Sevier	Fourth	Attorney	Dale Eyre			
Personnel	Deb Alexander (2020)	Davis	Second	HR Director	Deb Alexander			

Present Board Votes by Class

Second	4
Third	2
Fourth	4
Fifth	2
Sixth	1
Appointed by Member	
Appointed by Board	
Up for Election/Appointment	

**UTAH
COUNTIES**
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28TH ANNUAL MEETING OF THE MEMBERS

**DECEMBER 5, 2019 — 11:30 AM
LOVELAND LIVING PLANET AQUARIUM
12033 LONE PEAK PARKWAY
DRAPER, UT 84020**

AGENDA

Lunch: *TBD*

Business Session: *Bruce Adams*

- Approval of Agenda
- Introduction of Board and Staff
- Roll Call
- Approval of Minutes
- Nominating Committee Report
- Speeches by Nominees
- Election
- Financial Report

CEO Report: *Johnnie Miller*

Board Report: *Bruce Adams*

Service Awards: *Karla Johnson*

Election Results: *Bill Cox*

Adjourn

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